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CARROLL COUNTY

New Hampshire

Annual Report

1985



CARROLL COUNTY FARM
Circa. 1900

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Water Village, NH.*

ANNUAL REPORT

of the Commissioners, Treasurer,
and Other County Officers

CARROLL COUNTY New Hampshire

for the Year Ending

December 31, 1985



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CARROLL COUNTY OFFICERS - 1985

COMMISSIONERS

Brenda M. Presby, Chairman	Freedom
Gordon O. Thayer, Vice Chairman	Tuftonboro
Milburn F. Roberts, Clerk	North Conway

TREASURER

Richard H. Thurston	Wolfeboro
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COUNTY ATTORNEY

William D. Paine II	Intervale
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COUNTY SHERIFF

Roy H. Larson, Jr.	Conway
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CLERK OF SUPERIOR COURT

John D. McLaughlin	Tamworth
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JUDGE OF PROBATE

Arlond C. Shea	North Conway
----------------	--------------

REGISTER OF PROBATE

Gail S. Tinker	Wolfeboro
----------------	-----------

REGISTER OF DEEDS

Lillian O. Brookes	Wolfeboro
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NURSING HOME ADMINISTRATOR

Gregory F. Froton, Sr.	Center Ossipee
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CHAPLAIN, NURSING HOME

Rev. Raymond Stineford	Madison
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WELFARE SERVICES DIRECTOR

Forrest W. Painter	Center Ossipee
--------------------	----------------

SUPERINTENDENT, COUNTY JAIL

Russell F. Whiting, Sr.	Ossipee
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CHAPLAIN, HOUSE OF CORRECTION

Rev. Paul E. Williams	Center Ossipee
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FARM MANAGER

COUNTY MAINTENANCE SUPERVISOR

Russell F. Whiting, Sr.	Ossipee
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NURSING HOME PHYSICIAN

Gerard G. Bozuwa, M.D.	Wakefield
------------------------	-----------

**CARROLL COUNTY DELEGATION
NEW HAMPSHIRE HOUSE OF REPRESENTATIVES
1985**

DISTRICT NO. 1

Bartlett, Chatham, Jackson, Hart's Location

GENE G. CHANDLER

Bartlett

DISTRICT NO. 2

Conway, Hale's Location

PAUL O. ASHNAULT

North Conway

HOWARD C. DICKINSON, Chairman

Center Conway

WILLIAM J. HOUNSELL

North Conway

DISTRICT NO. 3

Albany, Eaton, Freedom, Madison

ROBERT B. HOLMES, JR., Clerk

Madison

DISTRICT NO. 4

Sandwich, Tamworth, Moultonboro

FRANK MCINTIRE

Center Harbor

JACK H. SCHOFIELD

Moultonboro

DISTRICT NO. 5

Tuftonboro, Effingham, Ossipee

HOWARD N. SAUNDERS

Melvin Village

GERARD E. POWERS, JR.

Ossipee

DISTRICT NO. 6

Wolfeboro, Brookfield

RUSSELL C. CHASE

Wolfeboro

KENNETH J. MACDONALD, Vice Chairman

Wolfeboro

DISTRICT NO. 7

Wakefield

J. LISBETH OLIMPIO

Sanbornville

1985 REPORT OF THE CARROLL COUNTY COMMISSIONERS

Several projects were completed during 1985 leaving us with a feeling of accomplishment and satisfaction. We were again able to complete the year with a budget surplus. The amount needed to be raised by taxation was reduced by \$250,000.

With the passage of Senate Bill I, a reorganization of State, County and Municipal aid programs was instituted. The County's responsibilities and functions have changed and we are making the necessary adjustments.

The final stage of the Unified Court Bill was implemented. The County now leases to the Superior and Probate Courts the space necessary for their respective functions.

On Mothers Day, an open house and dedication ceremony was held at the Nursing Home to celebrate the completion of our new kitchen, dining, activities, and multi-purpose areas. A bequest from Mildred Parsons of Freedom financed a portion of the addition. Interior renovations were made at the same time and we now have a functional but more spacious and comfortable home for our residents. A contest was held to select a new name for our facility which had simply been known as the Carroll County Nursing Home. The winning name was "The Mountain View Nursing Home of Carroll County". We are grateful to the Ossipee Rotary Club for designing and building the raised planting beds for the use of the residents. Flowers and vegetables were lovingly planted and tended.

A study of the possible uses of a computer system for the Complex was completed with the assistance of the Stiel Management Group of Concord. We look forward to the installation of a system during 1986.

New Federal Department of Labor regulations concerning the "Garcia Decision" necessitated our attendance at several State and regional seminars. We feel confident that we now have made the changes necessary for compliance.

A renovation of 2500+ square feet in the Annex building has produced several new offices to be rented. This will enable the building to achieve its revenue potential.

Carroll County was again host to the N.H. Association of Counties Annual Conference held at Fox Ridge Resort in North Conway. It was well attended and very informative. Our Chairman, Brenda Presby, was honored by receiving the New Hampshire Commissioner of the year award.

Once again, we continue to express our gratitude to the County Delegation, elected and appointed officials, and all County employees for their support, cooperation and dedication.

Respectfully submitted,
Brenda M. Presby
Milburn F. Roberts
Gordon O. Thayer



Carroll County Commissioners
Left to Right
Gordon O. Thayer
Brenda M. Presby, Chairman,
Milburn F. Roberts, Clerk

CARROLL COUNTY SHERIFF'S DEPARTMENT ANNUAL REPORT

To the Honorable County Commissioners:

As requested by statute, I hereby report my doings and the doings of the Carroll County Sheriff's Department for the year 1985.

The work load in the Civil Division has increased again this year and will result in more revenue fees being collected by the Department to be turned over to the County to be charged against my budget.

The Criminal Division which is responsible for the handling of all criminal investigations and with the assisting of other departments within the County, upon their request for help, has had a very active year. A copy of the Criminal Division's report, submitted to me of their activities for the year, is enclosed.

This year we again did the patrol of the Kancamagus Highway with Deputies Charles Morneau and Special Deputy Steve Richardson and his K-9 unit "Pepsi". This area again had problems with drugs, and, with help from some of the other full-time members of this Department and the State Police, a sting operation was put into effect by this department which resulted in over 132 arrests for drug related charges. A copy of the activities, for this year's patrols of the Kancamagus Highway, is included in this report. The only sad news that has to do with the patrolling of the Kancamagus Highway is that the Federal Government has seen fit, at the time of the writing of this report, not to fund any monies for continuing the law enforcement patrols within the U.S. National Forests, which over the years has helped make the National Forest a better and safer place for families to come and enjoy the beauties of the outdoors.

The Dispatcher Center has done an excellent job throughout the year and will continue to provide the same courteous and professional service, to you the public, in the years to come. This branch of the Sheriff's Department logged over 262,872 radio and phone messages for the year 1985. The new State Police Telecommunications Terminal has proven to be a very reliable tool in the law enforcement field and I'm proud to say that, at present, all full-time Dispatchers are certified in its use through the New Hampshire State Police Communication Department in Concord, New Hampshire.

Training is one of the essential tools of any profession and this year Sgt. Guy Eldridge attended and completed the Video Technology In Law Enforcement School which was presented by the Keene New Hampshire Police Department. Sgt. Robert Meserve, Deputy Wesley Scolaro and

Deputy Dorothy Van Dyke attended and completed the New Hampshire Courtroom Security Seminar at the New Hampshire Police Academy in Concord, New Hampshire. This Seminar was sponsored with the cooperation of the United States Marshall's Service, the New Hampshire Sheriff's Association and the New Hampshire Police Standards and Training Council. Sgt. Robert Meserve, along with three other members from other Sheriff's Departments in the State, attended and completed an Instructor Course in Courtroom Security at the U.S. Marshall's School in Glenco, Georgia and will be used as instructors in future classes which will be taught at the training academy. Deputies Charles Morneau, Cameron Harbison and Scott Frost attended and completed the Identi-Kit Training Class which was held at the Portland Police Department in Portland, Maine. Deputy Wayne Black attended and completed the Sexual Assault Prosecution School at the New Hampshire Police Standards and Training facility in Concord, New Hampshire and the Child Pornography/Child Exploitation School in Portland, Maine. Deputy Sawyer attended and completed a Search & Seizure Law School in Portland, Maine.

All of the members of the Carroll County Sheriff's Department received firearms training from qualified instructors and, at this time, I would like to thank Chief Stanley Stevens and Lt. Robert Tierney of the Wolfeboro Police Department for the use of their range and their time, which they devoted to the instruction of the Sheriff's Department in this firearms training.

Overall my budget for this year is in good shape. Telephones, Liability Insurance and cruiser repairs took a jump during the year.

Court sessions have increased again this year and I have had to hire an additional bailiff, which has resulted in an over-expenditure in this category; however, I've tried to cut other areas in my budget to affect this.

At this time, I would like to thank the County Commissioners, County Delegation, the members of my Department and all Law Enforcement agencies, along with the general public, who have helped and aided me and the Sheriff's Department throughout the year. Your vote of confidence is greatly appreciated.

There were 1,707 Writs served and 163 Executions acted upon as of December 31, 1985. This resulted in revenue of \$47,000 being turned over to the County. There is \$3,425.52 on hand and \$1,877.40 owed by Attorneys at this time.

Respectfully submitted,
Roy H. Larson, Jr.
Sheriff

CRIMINAL DIVISION REPORT

To: Sheriff Roy H. Larson, Jr.

In 1985, under the direction of the High Sheriff, members of the Criminal Division, which consist of both plainclothes and uniformed Investigations, made a concerted effort to slow down the sale, use and manufacturing of controlled drugs in Carroll County. Using our various resources a large number of arrests were made on the Kancamagus Highway and the U.S. Forestry lands. These arrests made for a much safer and quieter area for families to camp throughout the summer months. In addition, several persons were arrested for the crime of manufacturing controlled drugs and others were arrested as the result of many hours of investigations which led to the issuance of search warrants. Approximately four million dollars worth of controlled and narcotic drugs were seized and destroyed by the CCSD deputies during 1985.

Another addition to the CCSD this year was the position of Juvenile Officer. This position is held by Deputy Wayne Black, who is a certified Juvenile Officer. Deputy Black has investigated numerous complaints of child abuse and sexual abuse within Carroll County and has assisted local police agencies with juvenile matters.

Deputy Richard Jones is assigned to the Carroll County Attorney's office to assist in the preparation of criminal cases coming to the Superior Court. Deputy Jones also investigates other complaints received by the County Attorney's office.

In 1985 the Sheriff's Department purchased a video camera and recorder which has been used in every facet of police investigations. It has been used at fatal accident scenes, child abuse complaints, burglaries, homicides, drug cases and search warrants. It has been used to show the Grand Jury various aspects of a case for which an indictment is sought. Deputies are available to any police agency in Carroll County at any time to video any crime scene, accident, etc.

In closing, I feel that we have a very capable staff in both the Plainclothes and Uniformed Criminal Division and also, that we have perhaps the best working relationship with the State and Local Police Agencies that we have enjoyed in years.

The following is a breakdown of this year's activities, which show other complaints and duties preformed by Deputies of the Carroll County Sheriff's Department.

Alarms	21	Juveniles	50
Animal	3	M.V. Accidents	49
Arrest	214	Misc.	105
Assists Other Depts.	327	Rec. Stolen Property	6
Motorist Assist	46	Sexual Assaults	24
Assaults	7	Susp. Persons	11
Bad Checks	62	Thefts	29
Criminal Mischief	7	Transports	257
Criminal Trespass	3	Untimely Deaths	11
Domestics	2	Missing Persons	3
Fraud	1	Fireworks	4
Harassment	7	Attempted Escape (CCHOC)	1
Indecent Exp.	2	Noise Complaints	4

The Sheriff's Department Dispatch, in addition to radio transmissions and telephone calls both in and out, had 29,040 transmissions on the Telex-Computer. Broken down shows 19,342 inquiries pertaining to motor vehicles and the balance pertaining to persons and property.

Respectfully submitted,
SGT. GUY H. ELDRIDGE, JR.



Roy H. Larson, Jr.
County Sheriff

CARROLL COUNTY SHERIFF'S DEPARTMENT KANCAMAGUS REPORT

To: Sheriff Roy H. Larson, Jr.
From: Deputy Charles Morneau

Deputy Richardson and myself were very pleased with the summer's activities.

Despite the large number of drug arrests, due to major enforcement of drug problems, it has been a relatively quiet summer in the campgrounds and along the highway. Because of the crackdown on drugs from Memorial Day through the 4th of July, there has been mostly families camping in the campgrounds. This makes for a relatively quiet summer. The majority of all arrests were made in the early part of the summer with only a few arrests made in August and September. In view of the increased seriousness in enforcement of the drug situation during the early part of the summer, I believe that the undesirable types were made aware of our refusal to allow any drugs in the area; therefore, making the area more attractive to family groups, and the drug problem decreased sharply. The alcohol, disorderly conduct, campsite evictions and generally all problems present in the campgrounds in previous years has declined drastically.

The following is the total count of arrests made during the summer:

Controlled drugs	132	Fatal auto accidents	1
Minors in possession		Auto accidents	6
of alcohol	64	Theft of motor vehicle	1
Campsite evictions	19	Theft from campsites	3
DWI arrests	5	Obsenity complaints	11

In summary, I believe that a strong enforcement of the laws in the early part of the season sets the pace throughout the season.

In closing, we wish to extend out fullest thanks to the Forest Service and the State and Local Police Departments for without their cooperation our jobs would have been made much harder.

Respectfully submitted,
CHARLES D. MORNEAU
STEVEN RICHARDSON
& "PEPSI" K9
Deputies Carroll County Sheriff's Dept.

REPORT OF THE COUNTY ATTORNEY

The role of the County Attorney in Carroll County needs to be defined with more precision. The County Attorney is an elected County official whose position is designated as such by the Constitution of New Hampshire, Article 72, part 2. In his capacity as chief law enforcement officer of the County (R.S.A. 7:6, 34), he is under the direction of the Attorney General; and such acts for the State and not for the County in the discharge of his duties.

The volume of business in the County Attorney's office in this year have been large. Not only is this reflected in the statistics of the year, but also in other areas which represent out of Superior Court work. There is spent, in this county, in excess of 2.2 million dollars for law enforcement functions not including the State Police. There are approximately 1110 criminal cases a year that are reported to the Uniform Crime Statistics from Carroll County. There are approximately 60 full time officers in Carroll County plus 17 from the State Police from Troop E, who work in law enforcement activities within the County. These men and women are to be congratulated on the quality of work that they perform. The statistics relating to resident population does not accurately reflect the actual body count in Carroll County at any one time. Population projections for the Mount Washington Valley area indicate a residential population of 21,000 but a seasonal peak population of 43,000. It is an important function of the office of the County Attorney to maintain open communication with all these people.

The Lakes Region towns of Wolfeboro, Tuftonboro and Moultonboro have small residential populations in comparison to the large seasonal influx in the summer months. Because of the growth of second homes in those towns, there is a substantial expansion in the number of residential properties and in the times of use of those properties. Other than for road, fire, police, rescue and government these properties have not made demands for service on the County or the towns, however the existence of these properties demands a number of protection services.

At the present time the County Attorney's office is a part time office with the provision for an assistant County Attorney which was passed by Legislature in 1985. This was a much needed position because of the growth in the volume of work in the County Attorney's office. We were fortunate to have Alfred Rubega of Brookfield as a special Assistant County Attorney during the early part of 1985. He did an excellent job and deserved the promotion and improvement in salary which he received when he moved to Cheshire County. We received 18 resumes and interviewed a number of these people in trying to fill the position to replace Al Rubega. We were fortunate to be able to get Terri DeNafio from

Dover, New Hampshire, who is to take the Bar in February, to work this Fall as a legally trained non-lawyer. Her help and presence has been of great benefit to the office. Dick Jones has provided a great help to the office and has allowed Carroll County to be in the van guard of dealing with the problem of sexual child abuse. Gail Gustafson has provided balance, service and support to an extraordinary degree in the management of the office. Her coordination, cooperation and spirit has provided a benefit to law enforcement. The work that she did with Uniform Reciprocal Enforcement of Support Action (URESA) people, who have come through the office, has provided them with a sense of hope and consolation when they were to the point of desperation. Each of these persons provide a much needed service within the office.

Early in this report I made reference to the work load of the County Attorney's office. Last year 487 cases were disposed of during the year, jury payroll which during the last year was predominately criminal trials has almost doubled since 1982. The growth in jury trial time has increased tremendously since 1982. The number of indictments has increased drastically over the last three years, as has the seriousness of the crime, which is reflected by the fact that Carroll County has the second highest rate, in the State (42 per 100,000), for commitment to the State Prison.

The work of the County Attorney's Office has to be done at least $\frac{2}{3}$ out of Court, $\frac{1}{3}$ in Court. Without an assistant County Attorney this is not possible and preparation time must yield to Court requirements and to emergencies. The office of the County Attorney received the award as the most effective DWI Prosecution Unit in the State.

The County Attorney's office in Carroll County has a number of collateral responsibilities that do not appear in the direct job understanding. The following represents some of these:

- a. Probating of the estates of indigents who die at the Nursing Home.
- b. Uniformed Enforcement of Support.
- c. Depositions which are taken as part of discovery must be done evenings, Saturdays or in non-scheduled out of Court time. Child abuse depositions which must be done in Court prior to actual trials.
- d. Meetings with Attorney General's office and Court Ordered activities.
- e. Teaching review classes for Law Enforcement Personnel.

I served on the following committees in conjunction with my work as County Attorney:

- a. Carroll County Superior Court Scheduling Committee. This committee speaks with the presiding Judge to supervise the movement and scheduling of Civil and Criminal cases in Carroll County.

b. The New Hampshire Bar Committee on Cooperation with the Courts. This is a committee of lawyers and judges on which I represent the viewpoint of the County Attorneys of the State. This committee deals with issues such as State-wide scheduling, criminal and civil rules, speedy trial and resolution of problems between the Courts and Attorneys.

c. The Attorney General's Taskforce on Drugs. This committee supervises the operations of the State Drug Taskforce which was organized to coordinate and make more effective the drug enforcement by State Police, Sheriff and local enforcement officials and intergrate the work of the Federal authorities with State enforcement efforts. The operations committee meets to provide guidance and supervision police for the police task force. I represent the County Attorneys on this operation committee.

I would like to express my sincere thanks to the Delegation for the concern over the years. My thanks also goes to the law enforcement community for the good work and support.

Respectfully submitted,
WILLIAM D. PAINE, II
Carroll County Attorney



William D. Paine II
County Attorney

CRIMINAL CASES DISPOSED OF IN 1985

	Felonies	Misdemeanors/Violation	Habitual Offenders
Guilty	7	48	19
Not Guilty	3	8	-
Plead To Felony	165	-	-
Plead To Misdemeanor	84	-	-
Nol Prossed	79**	5	-
Motions To Dismiss/Suppress	14	9	1
Directed Verdict	3	-	-
Nolo	-	1	-
Placed on File	-	1	-
Withdrawn/Remanded	-	61	-
TOTAL	355	133	20

****Failure of Evidence - 13, At request of victim - 2, At request of arrest. dept.-5, Unable to find witnesses or witness refused to testify - 3, Plead in D.C. or in another County with Companion case - 2, Plead to Misdemeanor - 20 Plead to other Felonies - 30, Pending acceptance into the Armed Services - 4**

TOTAL CASES DISPOSED OF 488 plus 20 Habitual Offenders

INDICTMENTS - 274

URESAS - 66

UNTIMELY DEATHS - 74 (with 21 autopsies done which included 3 homicides)

FINES COLLECTED \$46,742.68

MOUNTAIN VIEW NURSING HOME ANNUAL REPORT

TO THE CARROLL COUNTY COMMISSIONERS:

1985 was a very active, progressive and memorable year for the residents, staff and myself.

First, you will note in the heading of this report, we changed the name of the nursing home to the Mountain View Nursing Home. This change was brought about to enhance our image and help market our facility. The name was selected by a contest held among the employees and public to rename the home.

On February 14, 1985, the employees, by a vote of 56 to 12, defeated representation by the American Federation of State, County and Municipal Employees Union.

On April 8, 1985, completion of the \$594,000.00 renovation project was achieved. It provides new and enlarged space for the resident dining room, recreational activities storage, dietary, physiotherapy and social service departments. The renovation project was formally dedicated in memory of Mildred E. Parsons on May 12, 1985.

Department head meetings were held weekly which served to help develop a cohesive management team and to ensure departmental and organizational goals were met.

Briefly, here is a review of each department:

Our Nursing Department continued to provide excellent resident care. Two CNA courses were conducted to help our recruitment of certified nurses aides. The department continues to advertise for licensed and unlicensed staff.

Through our Plant Operation Department, all ten roof exhaust fans were overhauled. New handrails were installed, and a used pick-up truck was purchased.

The Physio Therapy Department was enlarged due to the renovation project. The department continues to experience an increase in the number of treatments to the residents.

Social Activity Department moved into its new quarters. In addition to providing daily resident activity programs, they coordinated and organized four traditional fund raising events, the Summer Fair, Walk-a-thon,

Penny Sale, and the Christmas Fair which raised over \$6,000.00 for our residents.

The Mountain View Nursing Home Association also held five fund raising events which raised almost \$3,000.00.

Our Dietary Department enjoys their new enlarged kitchen area. 159,608 meals were served to the residents, staff, farm and jail personnel. A new frialator and refrigerator were among items purchased for the department.

The Housekeeping and Laundry staff were constantly busy with keeping the facility sparkling clean and residents' personal clothing washed and mended. Last year was the first year all the windows were washed inside and out. A floor maintenance person was hired full time to keep our floors shining.

The Social Service Department moved into their renovated quarters. The department processed 81 admissions in 1985. There were 38 deaths and 43 discharges. The department was successful in keeping our beds full. The Home had 99.9% occupancy with 37 private pay residents and 66 Medicaid residents. Our room rates increased to \$62.00 for a semi-private room. The Medicaid daily reimbursement rate was \$56.41.

The Administration/Business Office cranked out the payroll, accounts payable, personnel and purchasing duties which are unending functions. The 1985 operating budget was \$2,248,378.00 of which the County funded \$125,201.00. The facility did not use any of the authorized deficit. The was due to unexpected revenues from rebates on Workmens Unemployment Premiums, an increased number of meals and the department heads control of their expenses.

The employee personnel policy manual was completely revised and the new employee benefits were introduced in 1986.

We owe many thanks to our volunteers who spend several hours daily providing our residents with that extra personal attention.

The Moultonboro Lions were again here with their monthly bingo programs, summer fishing trips and entertaining our residents with evening meals at their facility.

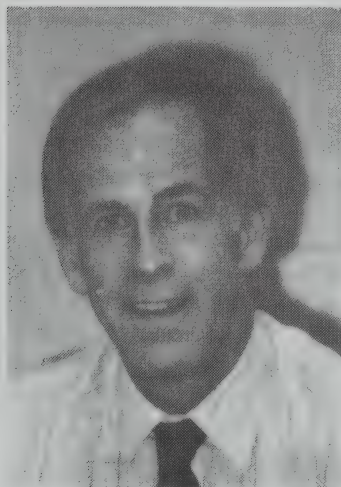
There are so many people who come to the home to spend time with our residents. People donate clothing, books and money in memory of their loved one. A special thanks to the "Wranglers".

If I have forgotten anyone, it was unintentional.

In conclusion, this was a personally gratifying year for me as I completed by first full year on the job. Everyone made me feel welcome. The County Commissioners and the Delegation have been extremely supportive and sensitive to the home's needs and we thank them for helping us make this home a "special home".

GREGORY F. FROTON, SR.

Administrator



*Gregory F. Froton, Sr.
Nursing Home Administrator*

CARROLL COUNTY PUBLIC WELFARE 1985 ANNUAL REPORT

This report is an accounting of the activities and expenditures associated with the county's administration of public welfare. The programs covered under this heading are general assistance, board and care of children, and local liability contributions for the State administered programs of Old Age Assistance (OAA), Aid to the Permanently and Totally Disabled (APTD), and Intermediate Nursing Care (INC).

These programs are largely administered by state government with the county's involvement limited primarily to financial participation under various cost sharing formulas (100% Board and Care; 50% OAA and APTD; 25% INC). The general assistance program is the only one administered and funded directly by the county. As the general assistance program accounts for only a small portion of yearly expenditures (five percent in 1985), these reports have generally focused more on the expenditures than on the activities associated with public welfare. This report will stand with tradition by addressing expenditures; however, it will be different in that the focus will be on activities. Senate Bill One, legislation which was enacted into law during 1985 and scheduled to take effect January 1, 1986, reorganized the distribution of welfare responsibilities amongst the various levels of government in New Hampshire. In preparation for the changes to take place, the county became heavily involved in "activities" in the later part of the year.

The most significant (and obvious) expenditure issue is the bottom line budget figure which shows an over expenditure of \$50,000.00 or 10% of the total amount budgeted. The budgetary shortfall was a 19% over expenditure in the category of INC. The overall impact of the 19% on the bottom line figure was offset primarily by a 25% surplus in general assistance. The budgeting process used in computing the allocation for INC is based on establishing trends over a number of years. The years leading up to 1983 (beginning in 1976 for this writer) showed continual, significant INCREASES from year to year for INC costs. The budgets for those years were based on the percentage of the increases for the preceeding years. This trend was broken in 1984 when the costs for INC showed a significant DECREASE from the costs for 1983. The 1985 budget was prepared assuming that the trend had reversed itself and would continue to show a decline in INC costs. This did not prove to be true and instead the costs again increased themselves significantly over the previous year. With the exception of general relief expenditures which were 25% under budget (slightly decreased caseload, and the absence of any long term cases account for the decrease) the public welfare expenditures were anticipated and do not warrant specific notations.

The focus of this report is more towards activities because the focus of the welfare office was similarly directed, particularly in the closing months of 1985. This was a direct result of the passage of Senate Bill One by the State Legislature earlier in the year. Briefly, this bill eliminated the state settlement laws, which until this time were used to determine liability based heavily on the settlement (residence) of a particular individual. The new distribution of liability designates particular programs to particular governments' and the settlement (residence) of an individual recipient is of little consequence.

Senate Bill One allocated all general relief responsibilities to town government while eliminating all county involvement in the program. Conversely, liability for categorical programs and for a portion of board and care expenses would rest solely with the counties with no town participation (formerly the towns and counties participated in all three programs - distribution of liability was based on settlement).

Following enactment of this bill, which would take effect precisely at midnight of December 31, the county began preparations for January 1, 1986. This involved the sharing of caseload and case cost information with the towns (towns would be receiving general relief cases from the county; the county would be receiving categorical cases from the towns), developing a plan for transfer of active general relief cases from the county to the towns, and developing a partnership with the state for board and care of children (financial liability would change from 100% town and county to a 75/25% split, state/county respectively).

The first two tasks were accomplished through individual meetings with the selectmen, or their representatives, in each town within the county. We were able to obtain information essential for the preparation of the 1986 budget and would like to thank the towns for their cooperation with, and their kind reception of, the county representative. In response, numerous hours were spent in compiling general assistance data to provide to the towns which identified county caseloads and costs for current and preceding years.

County interest in a partnership with the State in the area of board and care of children has its basis in the counties' responsibility for 25% of program costs. Although not finalized in 1985, preliminary discussion was defining county participation in 5 areas: 1) Development of court diversion/prevention programs, 2) participation in interdisciplinary team meetings to discuss a child's plan of care, 3) participation in the system which would provide payments to providers, 4) participation in recovery of expenses from third parties, and 5) representation on a board to set/review provider rates. Although the partnership was not finalized by

the end of the year, significant progress was made toward this end with many of the particulars of the system worked out and ready for implementation on January 1.

As the result of the preparation for the implementation of Senate Bill One can not be known until after the effective date of the bill on January 1, 1986, the conclusion of this report will not be accurately told until the 1986 report. However, every effort has been made for a smooth transition and a quick adjustment to the reorganization. If the reorganization is characterized by the positive approach of all parties in the preparation, the 1986 report will sing the praises of many.

Respectfully submitted,
FORREST W. PAINTER



Forrest W. Painter
Welfare Services Director

**CARROLL COUNTY JAIL
AND HOUSE OF CORRECTION
ANNUAL REPORT
1985**

To the Carroll County Commissioners

The following is my report of activities at the Carroll County Jail and House of Correction for the year ending December 31, 1985.

In 1985 we booked and processed a total of (633) six hundred and thirty-three male and female subjects.

A total of (41) forty-one females were held or committed, with a total of (641) six hundred and forty-one days served by females. The number of days served by females increases each year.

Time served by House of Correction men, was down during the summer months, making it very difficult to operate the farm.

The Jail section was full all year with inmates awaiting trial. Jail inmates are accused of a crime, but have not been tried or sentenced. They must be treated as innocent until proven guilty.

In the types of alledged crimes, D.W.I. still tops the list. The types of alledged crimes run from 1st degree murder to failure to stop for a police officer.

Rev. Paul Williams is our Jail Chaplain and is well received. His flock fluctuates as the inmates come and go. We all appreciate Paul for his devotion in his work.

The A.A. program and mental health is available to inmates that wish to attend, thanks to these devoted people who give so much to help others.

The general morale of the inmates is good, and they are well fed and healthy. There have been no riots or disturbances during 1985. I thank my complete staff for a job well done.

In closing my report, I extend my thanks to the Commissioners, Delegation, Nursing Home Staff, County Attorney, Sheriff and the State and Local Authorities for their cooperation and assistance during the year 1985.

Respectfully submitted.
RUSSELL F. WHITING, SR.
Superintendent

A. Total Number of Inmates Booked in 1984 and Held Over Into 1985		
1. Held Adult Males	11	Days Served in 1985
2. Committed Adult Males	7	Days Served in 1985
3. Held Adult Females	0	Days Served in 1985
4. Committed Adult Females	0	Days Served in 1985
Total Handled	18	Total Days Served
		1,205
B. Total Number of Males Booked in 1985		
1. Total Adult Males Held	455	Days Served in 1985
2. Total Juvenile Males Held	9	Days Served in 1985
3. Total Adult Males Committed	128	Days Served in 1985
4. Total Juvenile Males Comm.	0	Days Served in 1985
Total Handles	592	Total Days Served
		2,622
		17
		3,818
		0
		6,457
C. Total Number of Females Booked in 1985		
1. Total Adult Females Held	35	Days Served in 1985
2. Total Juvenile Females Held	1	Days Served in 1985
3. Total Adult Females Comm.	5	Days Served in 1985
4. Total Juvenile Females Comm.	0	Days Served in 1985
Total Handled	41	Total Days Served
		575
		1
		65
		0
		641
D. Total of 1985 Male and Female Bookings		
1. Total 1985 Bookings	633	Total Days Served
		7,098
E. Total of 1985 Male and Female Bookings, Plus Carry Overs From 1984		
1. Total of All Inmates Handled in 1985		651
2. Total of All Time Served in 1985		8,303 Days
3. Total Meals Served Inmates in 1985		20,799

F. Breakdown of Inmate Age Groups

1. 10 to 18 Years Old	12
2. 18 to 25 Years Old	298
3. 26 to 35 Years Old	211
4. 36 to 45 Years Old	56
5. 46 to 55 Years Old	32
6. 56 to 65 Years Old	18
7. 66 to 75 Years Old	6
8. Over 75 Years Old	0
Total of Above	<hr/> 633

G. The following is a list of alledged crimes committed by Inmates that were confined in the Carroll County Jail and House of Correction in 1985.

1. DWI	73
2. DWI 2nd	61
3. Aggravated DWI	22
4. Operating After Suspension	50
5. Operating After Revocation	14
6. Operating Without Financial Responsibility	4
7. Criminal Trespass	20
8. Fugitive From Justice	9
9. Operating Without A License	15
10. Default	16
11. Soliciting Rides	1
12. Protective Custody	118
13. Criminal Mischief	27
14. Disorderly Conduct	15
15. Violation of Probation	15
16. Possession of Narcotic Drug	5
17. Armed Robbery	2
18. Sexual Assault	6
19. Possession of a Controlled Drug	26
20. Careless Discharge of a Firearm	2
21. Possession of a Loaded Weapon Without Permit	2
22. Simple Assault	15
23. Assault	7
24. Resisting Arrest	17
25. Escape	4
26. Criminal Restraint	7
27. Burglary	35
28. Speed	16
29. Intoxication	3
30. Hindering Apprehension	4
31. Possession of Marijuana	3
32. Possession of Alcohol	1
33. Possession of Cocaine	2

34. Contempt of Court	1
35. Issuing Bad Checks	6
36. Aggravated Felonious Sexual Assault	5
37. Failure to Pay Fine	10
38. Conspiracy	3
39. Criminal Liability for Conduct of Another	3
40. Reckless Operation	14
41. Unregistered Motor Vehicle	2
42. Misuse of Plates	2
43. Bench Warrant	24
44. Bail Jumping	5
45. Capias	19
46. Failure to Stop	3
47. Transportation of Drugs	5
48. Prohibited Sales	2
49. Receiving Stolen Property	17
50. Failure to Answer Summons	4
51. DWI Subsequent Offense	3
52. Failure to Appear	8
53. Attempted Burglary	1
54. Possession of Drugs	7
55. Concealment of Merchandise	1
56. Failure to Produce License and Registration	1
57. Illegal Parking	1
58. Criminal Threatening	6
59. Disobeying a Police Officer	10
60. Possession and Transportation of Drugs	11
61. Possession of Motor Vehicle With an Altered Vin	1
62. Theft-Felony	1
63. Criminal Mischief-Felony	1
64. Theft By Unauthorized Taking	4
65. Felon In Possession of a Firearm	3
66. Conduct After Accident	5
67. False Report to a Police Officer	1
68. Driving After Revocation	7
69. Theft	10
70. 1st Degree Assault	3
71. 2nd Degree Assault	1
72. Attempted Murder	1
73. 1st Degree Murder	1
74. Kidnapping	1
75. Conspiracy to Violate Narcotic Law 318:B	2
76. Violation of Court Order	2
77. Operating to Endanger	1
78. Unauthorized Use of Rented Property	1
79. Assault on a Police Officer	2

80. Bad Checks	1
81. Parole Violation	2
82. Negligent Homicide	1
83. Shoplifting	2
84. Littering	1
85. Taking a Motor Vehicle Without Owners Consent	1
86. False Report	1
87. Forgery	10
88. Solid Line	1
89. Reckless Conduct	2
90. Unsafe Tires	2
91. Perjury-Felony	2
92. Operating Without a Valid License	1
93. Possession of a Suspended License	2
94. No Eye Protection	1
95. Unauthorized Use	1
96. Tampering With a Witness	2
97. Desertion	2
98. Manufacturing a Controlled Drug	2
99. Possession Over 1 Pound	1
100. Possession With Intent To Sell	1
101. Operating OHRV While Intoxicated	1
102. Felonious Sexual Assault	1
103. Taking Without Owners Consent	1
104. Capias-Class B Felony	1
105. Theft of a Firearm	1
106. Unauthorized Use of a Motor Boat	1
107. Operating Without Brakes	1
108. Alluding a Police Officer	1
109. Capias - Class A Felony	1
110. Willful Concealment	1
111. Unreasonable Speed	1
112. Harrassment	1
113. Failure to Stop For a Police Officer	1
Total	<hr/> 891

In Memoriam

KENNETT ROSS

April 24, 1916 - October 2, 1985

The County lost a long time friend and employee when on Wednesday evening, October 2nd, Ken Ross died suddenly at his home.

For 13 years Ken toiled diligently and quietly for Carroll County. He was a faithful, gentle, and devoted person who could always be depended upon. Ken loved the County, and his work on the grounds and farm reflected that love. He will be remembered by all of us.

**CARROLL COUNTY FARM & MAINTENANCE
ANNUAL REPORT
1985**

To the Carroll County Commissioners

1985 has been an excellent year for crops and the harvest of wood.

We closed out the year with an income of \$63,893.00 from the sale of beef, pigs, wood, berries, garden produce and hay. Of this income, \$11,502.00 was earned by our Maintenance Department.

We had an excellent yield of potatoes and corn. We sold many of the potatoes on the outside market, as well as to the Nursing Home.

We harvested 8,700 bales of excellent hay, without any getting wet. Due to the shortage of House of Correction inmates, it was necessary to ask for volunteers from the jail officers. One pre-trial detainee volunteered to aid us on the farm and his assistance was most appreciated.

Our brood cows produced 22 calves. We provided the Nursing Home with 2 beef a month.

The three stall truck garage has been completed by our Maintenance Department and inmates. This garage allows us to service our equipment and make our own repairs.

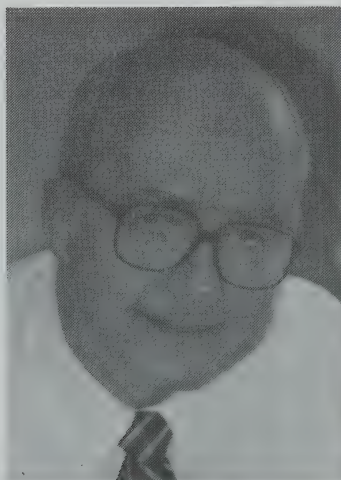
At this time, I would like to mention the loss of Kennett Ross. It was a shock to us to receive word of his passing away. Ken was a good and faithful employee and is missed by all. Our sympathy goes to his family.

In closing, I extend my thanks to the Carroll County Commissioners and my staff for their support and assistance during 1985.

Respectfully submitted,
RUSSELL F. WHITING, SR.
Superintendent



Russell F. Whiting, Sr.
Superintendent, Jail & House of Correction



Robert T. Wallace
Business Office Manager

CARROLL COUNTY TAX APPORTIONMENT 1985

\$1,889,503.00

	<u>Proportion of Tax</u>	<u>Amount of Tax</u>	<u>Percent of Tax</u>
Albany	\$ 10.70	\$ 20,218	1.1
Bartlett	73.31	138,519	7.3
Brookfield	11.01	20,803	1.1
Chatham	4.66	8,805	.1
Conway	171.12	323,332	17.1
Eaton	9.22	17,421	1.0
Effingham	15.67	29,609	1.6
Freedom	36.48	68,929	3.7
Hart's Location	1.49	2,815	.2
Jackson	33.46	63,223	3.4
Madison	35.73	67,512	3.6
Moultonboro	186.09	351,618	18.6
Ossipee	66.85	126,313	6.7
Sandwich	35.18	66,473	3.5
Tamworth	38.28	72,330	3.8
Tuftonboro	76.18	143,942	7.6
Wakefield	60.82	114,920	6.1
Wolfeboro	133.69	252,608	13.4
Uninc. Places	<u>.06</u>	<u>113</u>	<u>.0</u>
	<u>\$ 1,000.00</u>	<u>\$1,889,503</u>	<u>99.9%</u>

CARROLL COUNTY REGISTRY OF DEEDS 1985 ANNUAL REPORT

Our volume of business in the Registry of Deeds has increased in 1983, 1984 and 1985 a total of 85% according to document count. We experienced an increase of 70% in gross income for 1985 over 1984, remitting to the County in 1985 a total of \$379,930.00.

The Indexing procedure was further improved by having an interim index printed at the end of each month at the data center thereby compiling all data to date for the year. On the front counter we keep a printed alpha index for the current month, being issued approximately every other day. This replaced a less efficient card file system which had occupied considerable space in the vault.

As this report is being written, we have already begun to receive new computer equipment which will allow us to bring our indexing technique to the current state-of-the-art in 1986.

Additional viewing stands and storage cabinets were installed in the vault to provide more convenient research areas. Once again, this equipment was well built by the Region 9 Vocational Center under the supervision of Mr. Mark Rines.

Our annual maintenance and repair of records included the rebinding of several books, a new case for the Collectors' Sale of Real Estate records for 1949 through 1963, repair of the Grantor Index Books from 1840 through 1938, and the rebinding of Grantee Index for 1909 through 1926.

The upgrading of our copy machines has enabled us to better handle the increased volume of business.

The installation of air purifier units in the vault and the copy room has greatly improved the air quality in these areas.

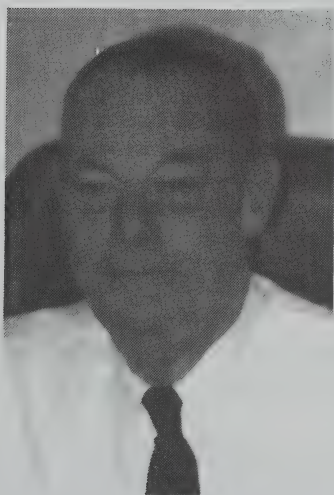
We look forward to another busy year in 1986 and the accomplishment of plans that will make the Registry more convenient for all.

I wish to express my sincere appreciation for their splendid support, to my deputies, office staff and the County Business Office, as well as the courtesy shown me by the County Commissioners and members of the Delegation.

LILLIAN O. BROOKES
Register of Deeds



Lillian O. Brookes
Register of Deeds



Richard H. Thurston
County Treasurer

TREASURER'S REPORT

1985

CASH ON HAND: January 1, 1985 \$ 1,446,022

RECEIPTS:

Taxes from Towns	1,889,503	
Register of Deeds	379,931	
Sheriff's Department	68,215	
Miscellaneous	11,319	
Insurance Refunds	<u>5,229</u>	
		2,354,197
County Nursing Home	2,162,204	
Jail	1,636	
Farm	66,371	
Annex Rents	6,000	
Water Rents	<u>4,450</u>	
		2,240,661
Interest - Tax Anticipation	43,090	
Interest - General Funds	46,310	
Interest - Revenue Sharing	46,640	
Interest - Other Accounts	<u>2,991</u>	
		139,031
Welfare/Social Services	18,891	
Revenue Sharing Entitlements	126,991	
Federal/State EPA Funds	72,059	
Surplus Funds	250,000	
Nursing Home Const. Funds	<u>317,396</u>	
		<u>785,337</u>
Total		<u><u>\$ 6,965,248</u></u>

DISBURSEMENTS:

Paid on Commissioners Orders		4,653,847
Paid on Long Term Debt		226,200
Interest Payments		138,935
Regional Appropriations	99,865	
Co-operative Extension Service	110,400	
County Convention	5,063	
Capital Projects	<u>262,596</u>	
		<u>477,924</u>
Total Disbursements		5,496,906

<u>CASH ON HAND: December 31, 1985</u>	1,468,342
General Fund Account	351,754
General Fund Investments	530,563
Payroll Account	30,000
Nursing Home Account	11,167
Petty Cash	1,210
Revenue Sharing	442,327
Capital Projects Fund Accounts	41,321
Capital Reserve Fund	<u>60,000</u>
Total	<u><u>\$ 6,965,248</u></u>

CARROLL COUNTY
Bank Balances of Investments & Accounts
December 31, 1985

BankEast	\$ 934,929
Wolfeboro National Bank	226,536
Meredith Village Savings Bank	225,000
Indian Head Bank - North	<u>81,877</u>
	<u><u>\$ 1,468,342</u></u>

CARROLL COUNTY
LONG TERM INDEBTEDNESS
Long Term Indebtedness
December 31, 1985

Notes Outstanding

Nursing Home Expansion-Renovation	\$ 189,300
-----------------------------------	------------

Bonds Outstanding

County Nursing Home	105,000
County Administration Bldg.	<u>540,000</u>
	645,000
Total Indebtedness	<u><u>\$ 834,300</u></u>

My thanks to the employees in the business office, as well as the Commissioners, for their assistance during the year.

All of the county funds are placed in income producing accounts or intermediate term investment accounts so as to provide the county with the maximum possible income consistent with safety.

Respectfully submitted,
RICHARD H. THURSTON,
Treasurer

CARROLL COUNTY COOPERATIVE EXTENSION REPORT

1985

AGRICULTURE:

New small fruit varieties were planted at the County Farm as demonstration areas for the Extension Field Day in 1986. Over 400 people attended the 1985 Field Day held in July. Income from the sale of small fruit and asparagus goes to the County Farm General Fund. Blackberries and black raspberries were also planted in 1985.

School athletic fields at Kennett High School, Kingswood Regional High School and Madison Elementary were given assistance in the form of lime, fertilizer and weed control recommendations. Leveling of fields to reduce injury by topdressing were also given to Kenneth High School. Tamworth Selectmen requested assistance on their Community athletic field.

Insect control in lawns along the North Conway, Route 16 strip, were given through the Mt. Washington Valley Chamber of Commerce. Jap beetles hatched in large numbers in 1984 indicated they would return in 1985. Motel and restaurant owners applied material purchased locally saving them several hundred dollars and keeping their landscaped area in good condition.

4-H YOUTH DEVELOPMENT:

In 1985, a total of 1,684 Carroll County youth were reached by 4-H youth clubs and related programs and short-term special-interest projects. Two hundred eighty-eight youths in 20 clubs were enrolled in Carroll County in 1985. The project areas they chose include: animal science, plant science and crops, mechanical science, natural resources, citizenship and community involvement, leisure and cultural education, home and family living, communications and arts and sciences. In 1985, 526 projects were carried out. 105 adult volunteers made it possible for these club programs to take place.

4-H volunteers, Extension agents and Extension specialists work together to plan, promote, and carry out many county and state events and activities which supplement individual 4-H club activities. In Carroll County, ten major programs are held. Carroll County 4-H'ers and leaders are also encouraged to take part in state, New England and national events.

FORESTRY ACTIVITIES:

Forestry activities for 1985 include the following:

Woodland Examinations	
175 landowners representing	5691 acres

Management Plans	
22 plans representing	3115 acres

Referrals to Consulting Foresters	
40 landowners representing	3495 acres

Improved Harvesting

Hardwood:

668 acres, 620,000 bd. ft. of sawtimber, 11,407 cords
of pulpwood or biomass

Softwood:

851 acres, 2,054,000 bd. ft. of sawtimber, 8634 cords
of pulpwood or biomass

OTHER SERVICES:

Other Cooperative Extension activities include home economics, nutrition and health, managing family resources and human development.

DAVID SORENSEN

County Extension Agent, Agriculture
County Coordinator

CARROLL COUNTY DELEGATION

Ossipee, New Hampshire

December 11, 1984

On Tuesday, December 11, 1984, the Carroll County Delegation met at the Carroll County Nursing Home at 6:45 P.M. The meeting was for organization purposes for the next 2 years and to elect a new chairman, vice-chairman and a clerk. The meeting was called to order by Rep. Russell Chase, Chairman, with the following members present:

Rep. Russell C. Chase, Chairman
Rep. Kenneth MacDonald
Rep. Howard Dickinson
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Robert B. Holmes, Jr.
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. William J. Hounsell
Rep. J. Lisbeth Olimpio
Rep. Jack H. Schofield

Rep. Kenneth MacDonald nominated Rep. Howard Dickinson for chairman. Rep. Gene Chandler moved to elect Rep. Dickinson for chairman for the next 2 years.

Vote unanimous

Motion passed

Rep. Russell Chase was nominated for vice-chairman. Rep. Chase declined. Rep. Kenneth MacDonald was then nominated for vice-chairman. Rep. Gene Chandler moved to elect Rep. MacDonald for vice-chairman for the next 2 years.

Vote unanimous

Motion passed

Rep. Robert Holmes was nominated for clerk. The motion was made to elect Rep. Holmes for clerk of the Delegation for the next 2 years.

Vote unanimous

Motion passed

Meeting adjourned.

Respectfully submitted,
REP. KENNETH MACDONALD
Acting Clerk
Carroll County Delegation

CARROLL COUNTY DELEGATION

Ossipee, New Hampshire

December 11, 1984

PUBLIC HEARING COMMISSIONERS PROPOSED BUDGET REVENUE SHARING PROPOSED BUDGET FOR 1985

On Tuesday, December 11, 1984, at 7:30 P.M., the Carroll County Convention held a Public Hearing, along with the County Commissioners, in the Dining Room of the Carroll County Nursing Home, Ossipee, New Hampshire, with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. William J. Hounsell
Rep. J. Lisbeth Olimpio
Rep. Jack H. Schofield
Rep. Russell C. Chase

Also present were the Carroll County Commissioners, Comm. Brenda Presby, Comm. Gordon Thayer, and Comm. Milburn Roberts.

Rep. Russell Chase opened the Hearing and introduced the new Officers of the Delegation, for the next 2 years. - Rep. Howard Dickinson, Chairman, Rep. Kenneth MacDonald, Vice-chairman, and Rep. Robert Holmes, Jr., Clerk. Rep. Chase then turned the Hearing over to the new Chairman, Rep. Dickinson.

Rep. Dickinson explained that the Hearing was held by the Commissioners, to present the 1985 Proposed Budget to the Delegation and the Public. Rep. Howard Dickinson turned the Hearing over to the Commissioners and introduced Commissioner Brenda Presby. Commissioner Presby introduced the other two Commissioners, - Commissioner Gordon Thayer and Commissioner Milburn Roberts and presented the 1985 Proposed Budget.

Commissioners Proposed County Budget for 1985 as presented:

4100 - Administration-Commissioners Office	\$	90,095.-
4101 - Administration-Treasurer		5,558.-
4102 - Administration-Auditor's, Legal		24,000.-
4110 - County Attorney		87,431.-
4120 - Register of Deeds		153,426.-
4140 - Sheriff		315,749.-
4150 - Medical Referee		4,500.-
4160 - Maintenance of Court House		28,347.-
4170 - Maintenance of Administration Building		55,250.-
4180 - Superior Court		82,252.-
4197 - Sewer System		3,800.-
4190 - Public Welfare		493,232.-
4193 - Maintenance		7,550.-

Carroll County Nursing Home

5100 - Administration	\$	125,551.-
5130 - Dietary		466,988.-
5140 - Nursing		1,183,039.-
5150 - Plant Operation		119,822.-
5160 - Laundry and Linen		89,505.-
5170 - Housekeeping		125,403.-
5180 - Physicians and Pharmacy		1,800.-
5190-93 - Special Services, Therapy, Social Service		147,951.-

6100 - Jail Expense		334,049.-
4106 - Water Works		3,950.-
7100 - Farm Expense		113,443.-
8200 - Annex		27,854.-
8360 - Cooperative Extension Service		105,870.-

Debt Service

Interest

9100 - On Tax Anticipation Notes		70,000.-
9110 - On Long Term Notes		26,872.-
9120 - On Bonded Debt		38,272.-

Principal

9160 - Long Term Notes		83,100.-
9170 - Bonded Debt		80,000.-

9180 - Regional Appropriations	78,250.-
9200 - Waste Disposal Sewer System	69,000.-
9230 - Nursing Home Renovation	236,000.-
9285 - Revenue Sharing	138,400.-
4142 - Dispatch Center	97,193.-
9370 - County Convention Expense	8,150.-
TOTAL PROPOSED APPROPRIATIONS	\$ <u>5,121,652.-</u>

Sources of Revenue

4011 - Register of Deeds - Fees	\$ 235,000.-
4012 - Sheriff's Writ Fees	40,000.-
4014,19,20 - Sheriff's Misc.	16,000.-

County Nursing Home

5020,1,2,3 - Patient Income	2,075,484.-
5025,6,7,8,9 - Miscellaneous Income	65,050.-

6040 - Jail	\$ 2,000.-
7051,2,3,5,8,9,60 - Farm	57,500.-
9060,1,2 - Interest Earned	69,500.-
9074 - Social Service	19,416.-
9075 - Miscellaneous	500.-
4018 - Water Rents	4,325.-
9087 - Waste Disposal Revenues	56,900.-
8000 - Annex Rents	6,000.-
4025 - Miscellaneous County	2,000.-
4028 - Insurance Refunds	6,000.-
9088 - Proceeds of Bonds/Long Term Notes	200,000.-
9086 - Special Project Funds - Parsons	36,000.-
9085 - Revenue Sharing Funds Used	138,400.-
9099 - Surplus Used To Reduce Tax Rate	<u>100,000.-</u>
TOTAL INCOME FROM ALL	
SOURCES EXCEPT TAXATION	\$ 3,130,075.-
AMOUNT NECESSARY TO BE	
RAISED BY COUNTY TAX	<u>1,991,577.-</u>
TOTAL REVENUES	\$ <u>5,121,652.-</u>

Commissioner Brenda Presby explained certain increases and decreases as she presented the Proposed Budget. She explained that the Budget was a preliminary presentation, as requested by law. Each Department Head will meet with the Delegation and Commissioners and all categories

would be gone over with 'a fine tooth comb' before the final Budget is submitted.

Commissioner Presby also explained that for the Cooperative Extension Service, along with other Regional Appropriations, the proposed appropriation was the same as in 1984. The Delegation will have sub-committees to meet and review each request of these organizations at a later date.

Rep. Russell Chase made a statement in regard to a new request for the need of funds of \$4,000.00 for the Wolfeboro Area Childrens Center, and for a similar request of \$4,000.00 for the Visiting Nurses Association of No. Conway. Officials from these organizations will be meeting with the Delegation and their sub-committees at a later date.

After some general discussion, the motion was made to close the hearing at 8:45 P.M. Motion passed.

Respectfully submitted,
REP. ROBERT B. HOLMES, JR.
Carroll County Delegation

CARROLL COUNTY DELEGATION

Ossipee, New Hampshire

January 14, 1985

On Monday, January 14, 1985, at 10:00 AM a meeting of the Carroll County Executive Committee was called to order with the following members present:

Chairman Howard C. Dickinson
Vice-Chairman Kenneth J. MacDonald
Rep. Robert B. Holmes, Clerk
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. William J. Hounsell
Rep. J. Lisbeth Olimpio
Rep. Jack H. Schofield

Also present were Commissioners Presby and Roberts.

Sheriff Roy Larson was asked what his bottom line budget figure was. Answer \$447,791 which is \$758 less than the 1984 budget. Some discussion followed. Sheriff Larson passed his budget to members of the Delegation. The Chairman advised everyone present that the Sheriff's budget would be discussed in great detail in March.

Rep. Paul Ashnault made the motion that "the Executive Committee recommend the approval of the County Budget as presented by the County Commissioners with the exception of the Sheriff's budget and the Regional Appropriations". In the discussion that followed, the Attorney's budget was also brought up. The Chairman briefly explained the budget process.

Rep. Kenneth MacDonald made the motion to lay Rep. Ashnault's motion on the table. Voting was by a show of hands - 6 for, 4 against. Motion was laid on the table.

Chairman Dickinson stated that two members of the Delegation were needed to be on the negotiation team. Rep. MacDonald and Rep. Ashnault were recommended by Rep. Powers. Rep. MacDonald and Rep. Ashnault were appointed to be on the negotiating team representing Carroll County.

Rep. Dickinson and Chandler will look into the "Current use" assessment of County property.

There was general discussion regarding a recording secretary for the Delegation and publishing legal notices in the newspaper. Chairman Dickinson explained the difference between the Executive Committee and the County Convention and how the whole process works to the new members of the Delegation.

A schedule of the Executive Committee meetings with County Department Heads to take up the different budget accounts was passed out to all members. The schedule showed a final wrap up date of March 18th. February 18 was a holiday and no meeting was scheduled for that week. The schedule, in addition to covering all the accounts, also established sub-committees to look into various major County areas. Much discussion followed regarding sub-committees and their operation. The Chairman explained his concept of sub-committees and their operation and answered many questions from other members of the Delegation.

Rep. MacDonald made a housekeeping motion that until the Delegation appoints a secretary, the Clerk will have the right to hire someone to type the minutes. Rep. Holmes stated that the business office would take care of this. Rep. MacDonald agreed but the intent was to give the authority to spend the money. Rep. Holmes said the money was in the Delegation's budget for this. Mrs. Presby, Chairman of the Commissioners, explained that if the minutes were done on County time there would be no charge, but if taken home and worked on, then payment would have to be made. A vote was taken on the motion and it passed unanimously.

There being no further business the meeting was adjourned at 11:28 AM until next Monday at 9:30 AM.

Respectfully submitted,
ROBERT B. HOLMES, CLERK
Carroll County Delegation

CARROLL COUNTY DELEGATION

Ossipee, New Hampshire

January 21, 1985

On Monday, January 21, 1985, at 9:40 AM, at the Carroll County Administration Building, the Carroll County Executive Committee of the Carroll County Delegation met with the following members present:

Chairman Howard C. Dickinson
Vice-Chairman Kenneth J. MacDonald
Rep. Russell C. Chase
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. William J. Hounsell
Rep. J. Lisbeth Olimpio
Rep. Jack H. Schofield

At this time the Carroll County Cooperative Extension Council budget request was reviewed. The 1985 Budget request was for \$110,400.00. The review was made by Mr. Stockman.

At 10:00 AM Eleanor McGuire, Director, Carroll County Health and Home Care Services, Inc. reviewed her budget request for \$37,985.00 general program and \$7,500.00 Alzheimer's Program for a total of \$45,485.00.

At 10:30 AM the Carroll County Retired Senior Volunteer Program reviewed their 1985 Budget request of \$19,000.00. The review was made by Judith Y. Hebert, Director, and members of her advisor board.

At 11:00 AM the Center of Hope 1985 Budget request for \$7,680.00 was reviewed by Storme Ellis, Executive Director.

At 11:30 AM the Carroll County Conservation District's request for \$9,700.00 was reviewed by John Sherwood and James Haines.

At 12:04 PM Chairman Dickinson requested that the sub-committee for Human Services try to have their report finished for February 4, 1985.

At 12:05 PM the committee recessed for lunch.

At 2:00 PM the committee returned with the following members present:

Chairman Howard C. Dickinson
Vice-Chairman Kenneth J. MacDonald
Rep. Russell C. Chase
Rep. William J. Hounsell
Rep. J. Lisbeth Olimpio
Rep. Jack H. Schofield

At 2:00 PM the Carroll County Mental Health Service 1985 Budget request for \$12,700.00 was reviewed by Linda Fox Phillips, Area Director.

At 2:35 PM the Carroll County Early Intervention Program 1985 Budget request for \$8,000.00 was reviewed by Edith DesMarais, Director, Wolfeboro Area Children's Center and Visiting Nurse Services of Northern Carroll County, Inc.

At 3:20 PM a motion was made by Rep. MacDonald to approve all Delegation minutes for 1984.

Motion passed.

Adjourned at 3:25 PM.

Respectfully submitted,
KENNETH J. MACDONALD,
Acting Clerk
Carroll County Delegation

CARROLL COUNTY DELEGATION

Ossipee, New Hampshire

January 28, 1985

On Monday, January 28, 1985, at 9:35 AM, at the Carroll County Administration Building, a meeting of the Carroll County Executive Committee was called to order by Vice-Chairman Kenneth J. MacDonald with the following members present:

Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Russell C. Chase
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

The minutes to the meetings of January 14 and January 21, 1985 were reviewed and accepted.

The meeting was recessed at 9:40 AM and reopened at 9:43 AM under the direction of Chairman Howard C. Dickinson.

It was brought to the attention of the Delegation that the Assistant County Attorney has taken a permanent position with Cheshire County.

Mr. Gregory F. Frodin, Sr., Nursing Home Administrator, along with Commissioner Presby presented his budget. The contingency account 5100.99 for the Nursing Home increased significantly because of a payment to the County's Attorney regarding attempted unionization of the Nursing Home. Rep. Hounsell requested that 5140.23 Mental Health Consultant be changed to Mental Health Consultant Contingency.

Rep. Ashnault requested that his motion of January 14, 1985 be taken off the table.

Rep. Hounsell discussed the previous motion.

Rep. McIntire asked if the budget is set in concrete.

Rep. Dickinson, Chairman, gave a previous history of the budget process.

Rep. Olimpio stated she felt the public would not understand the Delegation's intent.

A vote on Rep. Ashnault's motion. For 4 - Against 8.

Rep. Chase explained to the Delegation the budgetary process.

Rep. Hounsell mentioned that the sub-committees were overloaded during this house session and suggested some agencies be brought in on Mondays. A general discussion ensued.

There being no further business the meeting was adjourned until next Monday, February 4, 1985 at 9:30 AM.

Respectfully submitted,
ROBERT B. HOLMES, CLERK
Carroll County Delegation

CARROLL COUNTY DELEGATION
Ossipee, New Hampshire
February 4, 1985

On Monday, February 4, 1985 at 9:30 AM at the Carroll County Administration Building, the Carroll County Executive Committee of the Carroll County Delegation met with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Russell C. Chase
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

COMMISSIONERS BUDGET:

Rep. Ashnault questioned the status of hiring a recording secretary for the Delegation - discussion of needs, duties and compensation.

Chairman Dickinson requested Commissioner Presby to attempt to locate a secretary. He also requested the purchase of some plastic containers to hold used tapes.

Commissioners budget reviewed by line with Commissioner Presby.

Rep. Holmes questioned consolidation of copiers. Commissioner Presby explained the arrangements in various departments and buildings with copiers.

Rep. Powers questioned age of present bookkeeping machine. Commissioner Presby explained machine is 7 years old and the county is now investigating the purchase of a computer with Revenue Sharing funds. This would accomplish the bookkeeping as well as additional functions.

Rep. Saunders requested an update of the status of the sale of the Dore House - Commissioner Presby explained and reported the bidding process will be repeated in the spring. Some discussion of alternate methods, including an auction or realtor involvement ensued.

Rep. Saunders inquired about boilers. Commissioner Presby explained

that the new heating and hot water system will be propane gas fired. Jail & Annex will remain on the present boilers.

Rep. Saunders inquired about the feasibility of a monthly report to the Delegation by the Commissioners on their activities. Commissioner Presby explained that the delegation is provided with minutes of the weekly Commissioners meetings but she will provide a high-lighted report of Commissioners activities at the quarterly budget review sessions.

Rep. Ashnault spoke about the Municipal Associations Public Officials Liability Insurance. Commissioner Presby reported that the County is in the process of obtaining a quote from the Insurance Company which provides this type of insurance through the Municipal Association.

Rep. Holmes asked what the current Commissioners salaries are and the number of hours Commissioners work. Commissioner Presby replied salaries are \$4,320 for each Commissioner with an extra \$540 for Chairman. Time varies with regular meetings, building projects with architects and contractors, delegation meetings, personnel involvement, court actions and union activity.

TREASURERS BUDGET: Presented by Treasurer Richard Thurston. Treasurer requested permission to borrow \$1,500,000 in tax anticipation money. Rep. Hounsell questioned which group should take such vote. Body decided that a vote on such authority should come from the Delegation rather than Executive Committee. Rep. Dickinson recessed Executive Committee meeting. Rep. Chase moves to meet as the County Convention. Voted. Rep. Saunders moves to grant the Treasurer authority to borrow \$1,500,000 in anticipation of taxes. Voted unanimously. Rep. McIntire moves to reconvene as the Executive Committee. Voted. Reviewed Treasurers budget by line. Treasurer requested an increase in his insurance category by \$134.00. Rep. Schofield asked when taxes are due. Answered around December 1st. Rep. Chase has a written breakdown from the Treasurer on Treasurers debt service and will distribute same. Rep. Saunders queried the spread between cost of borrowing and investing. Treasurer replied 3%. In 1985 we will pay 5.5% in interest - by reinvestment we will receive between 7½% and 9% depending on length of time of reinvestment. Chairman Dickinson requested the sub-committee to work with Treasurer on investments. Rep. Hounsell asked how many towns utilize double billing and how this might effect the County. Discussion followed. Chairman Dickinson requested sub-committee to check on this. Treasurer continued explanation of Jail and Nursing Home notes and bonds. (Principal & Interest). Treasurer requested interest on tax anticipation note be increased by \$3,791.00. Rep. Ashnault asked if borrowing was a bid item. Treasurer responded in the affirmative with BankEast being the winning bidder for 1985.

COUNTY ATTORNEY'S BUDGET: County Attorney, William Paine, presented his budget. Attorney Paine reported on years activity stating these activities had increased over last year.

Rep. Chandler stated that sub-committee of last year had recommended that the secretary of the County Attorney be a county employee and asked if the proposed budget reflected this. Attorney Paine replied NO, but that he was trying to gain these benefits from another source (the Bar Association) and those benefits would represent 26% of the secretaries salary. Rep. Chandler further commented that the same sub-committee recommended an investigator for the County Attorneys office but did not include a recommendation for either a part or full time Assistant County Attorney. Copies of that sub-committee report will be produced for the members.

Rep. MacDonald expressed concern about the budgeting of the investigator as an expense and income to the Sheriff's Department and an expense to the County Attorney's budget. The sub-committee will investigate and recommend. Rep. MacDonald reported that he and Rep. McIntire have introduced a bill to allow Carroll County to hire an Assistant County Attorney.

Rep. McIntire asked for the differences between investigator and Assistant County Attorney. Attorney Paine explained and said a job description for the assistant will be forthcoming.

Rep. Chandler expressed his opinion that the position of a full-time investigator for the County Attorney would negate the need for an Assistant County Attorney. Rep. Powers commented on changing demands of Attorney's office.

Rep. Schofield asked about investigators responsibilities to Sheriff's Department. Attorney Paine answered that is being worked out.

Rep. Chase expressed concerns about the doubling of the amount of expenses of the County Attorney's office and hopes the sub-committee will investigate.

Rep. Ashnault commented that the Attorney's budget has exceeded by 33% his 1984 appropriation. Commissioners proposed is 33% greater than 1984 actually spent budget, but 60% more than actually appropriated and is the County Attorney's budget representative of his actual expenses.

Chairman Dickinson questioned amount spent on special Assistant County Attorney and where that amount appears. Attorney Paine replied the amount appears in the special fees & services account. Commissioner Presby supplied the figure of \$2,560.00 (\$80.00 per day) was spent on the

special County Attorney.

Chairman Dickinson inquired about amount of \$11,000 spent in Other Fees & Services account. Attorney Paine replied he would find out and report back to Delegation.

Chairman Dickinson inquired about the need of transferring of funds to cover the amount of over expenditures in this budget. Commissioner Presby replied in the affirmative.

Rep. Chandler inquired about the reasoning for the Commissioners not making the Secretary a County employee. Commissioner Presby replied that Commissioners feel that the commissioners office should have some control. County Attorney responded he feels all control over that employee should be the County Attorney. Chairman Dickinson requested the sub-committee investigate.

Rep. Ashnault inquired whether the Attorney has included secretarial salary and benefits in his budget. Attorney Paine replied that only a secretarial allowance of \$13,000.00 is requested.

Rep. Holmes requested the County Attorney inform the new members about the differences in operation and case load and pressures in relation to present needs. Attorney Paine suggested redistribution of a hand-out he prepared in October.

Rep. Hounsell questioned whether legally an elected official can act autonomously once the budget is set. Chairman Dickinson responded that in fact, that is the letter of the law, but that in the interest of information and cooperation, we have all tried to work together.

Rep. Saunders made a motion to adjourn.

Respectfully submitted,
REP. ROBERT B. HOLMES, JR.,
Clerk
Carroll County Delegation

CARROLL COUNTY DELEGATION

Ossipee, New Hampshire

February 11, 1985

On Monday, February 11, 1985 at 9:00 AM, at the Carroll County Administration Building, the Carroll County Executive Committee of the Carroll County Delegation met with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. William J. Hounsell
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

JAIL BUDGET: Presented by Superintendent Russell Whiting. Line item review.

Rep. Ashnault and Rep. Schofield questioned medical supplies & services. Supt. Whiting replied that increased requests for medical services as well as requirements by law have caused the increased cost.

Rep. MacDonald questioned cost of meals. Supt. Whiting explained jail meals are billed at \$2.25 each due to triple portions served from Nursing Home Kitchen.

Rep. Schofield questioned decrease in board of prisoners. Supt. Whiting replied we had a full year of board of a woman in addition to our regular board at Grafton and we won't have her this year.

General discussion of insurance premiums and payment schedule.

Rep. Ashnault inquired about utilization of prisoners on Farm. Supt. Whiting replied they are utilized 6 days a week except for prisoners who are ill. Rep. MacDonald inquired about jail problems. Supt. Whiting replied the overcrowding in the jail sections due to the slow moving court system. Some prisoners are with us 8 months or more awaiting trial or sentencing.

Rep. Ashnault questioned boiler set-up. Supt. Whiting explained the new system is for Nursing Home. Jail and Annex will remain on old boilers.

Rep. Hounsell questioned payment of prisoners. Supt. Whiting replied we have no outside work gang programs which bring in salaries. Rep. Olimpio questioned the formulation of a capital reserve fund for jail improvements. Commissioner Presby replied it is possible to establish capital reserve funds for specific purposes.

Rep. Powers questioned capacity. Supt. Whiting replied 20 in House of Correction and 12 in Jail. We are full most of the time, especially weekends.

GAFNEY LIBRARY: John Hraba spoke about needs of Gafney Library being a County Library supplying the jail and Nursing Home with revolving literature. He requested an increase of \$200 from \$3,000 to \$3,200 in their appropriation. Rep. Olimpio moved the increase of \$200 for the Gafney Library.

FARM BUDGET: Presented by Superintendent Russell Whiting.

Rep. Ashnault asked number of farm employees. Supt. Whiting replied 3½ - these farmers do supervise prisoner work details.

Rep. Schofield questioned the 10% increase in salary accounts. Supt. Whiting explained the salary increases are in the area of 6% - \$3,000 of the account is the superintendent's salary.

Chairman Dickinson questioned under expenditure of butchering account. Supt. Whiting explained he has held back sending beef for butchering to allow them to flesh out. We are now back on schedule of two per month.

Rep. Holmes asked when beef herd was last evaluated. Supt. Whiting answered - last fall an expert, Carlton Ernst of U.N.H., with the Extension Service did an evaluation. General discussion of beef herd followed, including breeding and health practices.

Rep. Holmes commented on the possibility of showing some of our animals on a lease program with the County 4-H Program.

Rep. Schofield asked about farm income and the operation of the farm at a loss. Supt. Whiting and Rep. Powers explained the use of the farm as physical outlets for our prisoners as well as sale of goods to the Nursing Home and area businesses without underselling area small farmers. Rep. Holmes commented on some possible ideas and options to better utilize our farm, including the relocation to our complex of the Extension Service. Rep. Saunders commented on the increased value of our land by our land recovery and forest management.

Rep. Hounsell suggested increasing the farm revenues. Taken under consideration.

ANNEX BUDGET: Superintendent Whiting reviewed general plans. Mainly renovation of office space in upstairs portion. Exterior maintenance and improvements are complete. Funds for this could be taken from Revenue Sharing account.

Rep. Ashnault questioned plumbing and heating improvements. Supt. Whiting replied those improvements have been made.

Rep. Saunders inquired about rental space. Commissioner Presby outlined present renters plus future space that will be available after renovation.

Rep. Schofield inquired about expected income. Commissioner Presby explained some space is now used by Nursing Home, Maintenance shops, Farm & Jail offices. These departments pay no rent. Our other renters are County Service Organizations, therefore receiving very reasonable rates. Plans are to increase rentals after renovations. Rep. Dickinson and Rep. Hounsell suggested a clear square footage allotment of space. Commissioner Presby will provide with budgetary changes for next year.

Rep. Powers questioned fuel account. Commissioner Presby replied it is only a proration and once the Nursing Home is disconnected we will then be able to allot a true value.

Rep. Hounsell suggested we do an engineering survey on the Annex and Jail heating plants. Discussion ensued.

COURT HOUSE: Superintendent Whiting covered maintenance of the Court House.

Chairman Dickinson reported on letter and meeting concerning unified court system and questioned costs. Commissioner Presby responded that on budget, page 10, the Superior Court has assessed Carroll County a one-time charge of \$82,252.00.

Motion by Rep. Powers and Rep. Ashnault to adopt a resolution in support of the elimination of the \$82,252.00 surcharge and any ensuing charges. Voted unanimously.

MAINTENANCE BUDGET: Presented by Superintendent Whiting.

Rep. Saunders recommended we explore the possibility of developing a contingency fund in light of the possible ending of Revenue Sharing Funds.

ADMINISTRATION BUILDING: Budget presented by Supt. Whiting. No major changes - septic pumping discontinued due to completion of hook-up to new sewage system.

WATER WORKS: Budget presented by Supt. Whiting.

Rep. Hounsell inquired about reservoir. Supt. Whiting explained it is a covered concrete tank with diminished storage capacity due to accumulation of silt and no method of cleaning without shutting off the water supply to complex and Ossipee Village. Reservoir is fed by an 1100 foot artesian well and three tiled mountain springs.

SEWER SYSTEM: Budget presented by Supt. Whiting. Supt. Whiting explained this new account with our estimated operating costs.

Rep. Ashnault questioned method and cost of water testing. Superintendent Whiting answered this is done by a contracted independent Lab and there are 10 test wells from which our maintenance people take the samples and forward them by Courier to the lab.

Meeting adjourned at 12:08.

Respectfully submitted,
REP. ROBERT B. HOLMES, JR.
Clerk
Carroll County Delegation

**CARROLL COUNTY DELEGATION
OSSISPEE, N.H.**

February 25, 1985

On Monday, February 25, 1985, at the Carroll County Administration Building, the Carroll County Executive Committee met and was called to order by Chairman Howard C. Dickinson at 9:27 AM, with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald,
Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Russell C. Chase
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Howard N. Saunders
Rep. Jack H. Schofield

REVIEW OF COUNTY DELEGATION BUDGET: Rep. Saunders made a motion to spend whatever necessary to hire a secretary to keep the minutes. Motion by Rep. Holmes to table until more members were present. Motion defeated. A discussion on secretary followed. Rep. Chase suggested adding \$500 in the account to pay a secretary. Original motion by Rep. Saunders with \$500 voted. Passed unanimously.

Rep. Saunders questioned the amount spent in clerk's supplies. The chairman answered that \$900.00 was spent on new chairs.

Rep. Chase raised postage \$50.00 bringing the total to \$100.00 in the account 9370.38.

REGISTRY OF DEEDS BUDGET: Presented by Register Lillian Brookes. A handout was passed out by the Register of Deeds. Questions were raised on income. Mrs. Brookes suggested an increase in revenue to \$250,000. A discussion followed. Consensus is to leave revenue at \$250,000. Rep. Hounsell asked questions on account 4120.75 Refunds-Overpayment Fees/Tax. There was a discussion and an explanation by Mrs. Brookes. Chairman Dickinson and Rep. Chandler questioned account 4120.97 New Equipment. Mrs. Brookes explained. Mrs. Brookes revenue sharing requests were then reviewed.

SUPERIOR COURT 4180: A handout from Chairman Dickinson from the New Hampshire Association of Counties and J. Leidinger of the Superior Court System. A discussion of a one-time assessment by Superior Court of \$82,252.00.

A letter to Chairman Dickinson from Mr. & Mrs. Dow was read concerning a bill to reimburse search and rescue costs.

A letter from Rep. Jim White of Laconia was discussed, proposing a joint meeting with Belknap County Delegation. Chairman Dickinson will contact Mr. White to change the date.

Rep. Hounsell announced there is a meeting of the Education Committee in Conway.

Rep. Olimpio questioned a newspaper article on the "Unfair Labor" charges filed against the County. Mrs. Presby explained the charges and the procedures.

Rep. Olimpio requested a change in the schedule of future delegation meetings, eliminating next week.

Rep. Holmes suggested the Delegation take a tour of the county facilities and their functions. Chairman Dickinson suggested meeting at 9:00 AM on March 4 and tour the county facilities.

Rep. MacDonald questioned salaries of all county employees. Commissioner Presby responded that all employees are proposed to receive their next step on the 1984 step system plus a 4% cost of living increase.

A discussion of the March 4th agenda and a report from the Human Services sub-committee progress was next.

Rep. Chase reported on results of his survey of Counties and their twice a year billing for taxes. All the answers received from counties indicate no county is billing twice a year because there is currently no statute allowing this, but such a bill is pending.

Budget transfers requested by the Commissioners.

\$ 5,636.07 from 7100 Farm to 4100 Commissioners.
9,269.81 from 7100 Farm to 4180 Superior Court
14,610.47 from 4140 Sheriff to 4110 Attorney.
3,779.31 from 4142 Dispatch Center to 4120 Deeds.
4,187.75 from 6100 Jail to 8200 Annex.

498.59 from 6100 Jail to 4150 Medical Referee.
3,174.57 from 5140 Nursing to 5150 Plant Operation.
3,301.70 from 5140 Nursing to 5160 Laundry.

A discussion followed with the transfers being approved by a vote of 9 in favor, 1 opposed, 1 abstained and 1 being absent.

Chairman Dickinson asked the press for any questions or clarifications.

Meeting adjourned 11:55 A.M.

Respectfully submitted,
REP. ROBERT B. HOLMES, JR.,
Clerk
Carroll County Delegation

CARROLL COUNTY DELEGATION

Ossipee, New Hampshire

March 4, 1985

On Monday, March 4, 1985, at the Carroll County Administration Building, the Carroll County Executive Committee met and was called to order by Chairman Howard C. Dickinson at 9:20 AM, with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. Russell C. Chase
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

The minutes of the previous meetings were reviewed. January 28th and February 4th, 1985 were approved with a change in the wording in paragraph 1, under Commissioners budget, February 4. Minutes of February 11 and February 25th, 1985 were approved with change in page 2 of February 11th minutes - Carlton Ernst of Maryland changed to Carlton Ernst of U.N.H.

Forrest Painter, Social Services Director, presented his Public Welfare budget. Questions were asked concerning office supplies 4190.36. This line item reflects some furniture. Next year a new category will be added "Other fees & services" to cover miscellaneous items. Direct Aid 4190.53 was discussed. Several questions, for clarification purposes, were posed on 4190.54 OAA, 4190.55 APTD, 4190.56 Inter. Nursing Care, 4190.58 Board & Care of Children and 4190.59 Soldiers Aid.

Rep. Ashnault announced a hearing on next Wednesday, at 10:00 AM, HB 284 - Lake Winnepesaukee Flood Control project, and requested input from fellow legislators and constituents who will be affected.

Revenue Sharing presented by Commissioner Presby. The request for a computer was discussed. It is considered that the hiring of a consultant is important. Rep. MacDonald made the motion to approve \$21,000.00 from revenue sharing funds for Sheriff's cruisers. Sheriff Larson explained the request to purchase two, 9 passenger, station wagons with their usage to include jury transport. Two 1981 Escorts will be sold by bid. A

discussion ensued. Voted unanimously. Revenue Sharing status report given by Commissioner Presby.

Undesignated funds 1-1-84		\$174,694
Monies received during 1984:		
Federal entitlements	147,324	
Interest earned	43,641	<u>+190,965</u>
		365,659
Appropriated 1984:		
Regular Budget	93,091	
Supplemental Budget	142,500	<u>-235,591</u>
Fund Balance 12-31-84		<u><u>\$130,068</u></u>

Note: Estimated allocation of federal revenue sharing funds for 1985

Entitlements	\$128,278
Interest	<u>33,000</u>
	<u><u>\$161,278</u></u>

A discussion of the policies concerning revenue sharing funds and future planning followed the report.

Rep. Chase discussed the contingency funds versus use of revenue sharing versus Capital Reserves.

Rep. Holmes discussed a long range planning program for revenue sharing uses.

Rep. Powers submitted a letter from Attorney Rubega; copies passed out to Delegation members. Rep. Powers reported the sub-committee has not been able to meet at this time. The delegation expressed their thanks to Attorney Rubega for his time.

Chairman Dickinson suggested a page by page review of the budgets and approve any pages not in dispute.

Page 1 - Registry of Deeds - changed to	\$ 250,000
Water Rents	4,325
Miscellaneous Income	2,000
Insurance Refunds	6,000
Sheriff's Income	Passed over
Annex	6,000
Jail	2,000

Rep. Ashnault expressed his concern with the Annex Income verses the expenses.

Page 2 -	Nursing Home Income	2,123,177
	Farm Income	HOLD
Page 3 -	Interest Income	69,500
	Nursing Home Construction	278,500
	Other Revenues	HOLD
Page 4 -		HOLD
Page 5 -	Commissioners	90,095
Page 6 -	Treasurer	5,692
	Special Fees & Services	24,000
	Medical Referee	HOLD
Page 7 -	Water Works	3,950
	Attorney	HOLD
Page 8 -	Registry of Deeds	HOLD
Page 9 -	Sheriff	HOLD
Page 10 -	Dispatch	HOLD
	Superior Court	HOLD
Page 11 -	Court House	28,347
	Maintenance	7,550
Page 12 -	Administration Building	55,250
Page 13 -	Public Welfare	493,232
Page 14 -	Sewer System	3,800
Page 15 -	Nursing Home Administration	131,567
Page 16 -	Dietary	473,904
	Physicians & Pharmacy	2,500
Page 17 -	Nursing Department	1,141,060
Page 18 -	Plant Operation	126,045
Page 19 -	Laundry	93,372
	Housekeeping	130,497
Page 20 -	Physical Therapy	55,639
	Social Services	29,657
Page 21 -	Recreational Therapy + \$100	
	Gafney Library	62,337
	Special Services	1,800
Pages 22 & 23 -	Jail - add \$100 Gafney Library	334,149
	Annex	HOLD
Page 24 -	Farm	HOLD
Page 25 -	Extension Services	110,400
	Interest	138,935
	Long Term Debt	163,100
	Regional Appropriations	HOLD
Page 26 -	Capital Outlay	305,000
	Revenue Sharing	HOLD
	County Convention	7,700

Items on hold - Revenue Sharing, Income & Expenses, Regional Appropriations, Farm, Annex, Superior Court, Sheriff & Dispatch, County Attorney, Registry of Deeds, Medical Referee, Other Revenue and Farm Income.

Chairman Dickinson requested Attorney Paine be present on March 11. Sheriff's budget and Dispatch will be reviewed. Regional Appropriations sub-committee will make a report. Meeting next week, March 11, 1985, at 9:00 AM.

Meeting adjourned at 12:25.

Respectfully submitted,
ROBERT B. HOLMES, JR.
Clerk
Carroll County Delegation

CARROLL COUNTY DELEGATION

Ossipee, N.H.

March 11, 1985

On Monday, March 11, 1985, at the Carroll County Administration Building, the Carroll County Executive Committee met and was called to order by Chairman Howard C. Dickinson at 9:45 AM, with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Russell C. Chase
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Chairman Howard Dickinson read an invitation received to a dedication at the Bartlett Elementary School of a gymnasium in memory of Donald K. Howard, March 22nd, 1985, at 7:30 PM.

The minutes of March 4, 1985 were read. Rep. Frank McIntire made the motion to approve the March 4 minutes subject to possible changes in figures.

Rep. Gerard Powers gave a sub-committee report on the Sheriff's budget. The sub-committee recommends a budget figure of \$351,780.58. The \$1,000.00 increase is in deputy expense. The sub-committee recommends the scrambler system for the radios. Sub-committee also recommends a VCR camera, approximate cost \$2,000.00, for use by county and local departments. A question on income from radios was explained. Instead of selling these radios they will be transferred to new cars. There was a discussion on the question of salary for the Sheriff & Deputies. Several opinions were voiced about setting the salary for the Sheriff two years prior to election. Rep. Schofield suggested the sub-committee review the statute concerning salaries and make a recommendation to the Delegation. Rep. MacDonald made the motion that 4140.09 be changed to \$20,500.00 and 4142.09 to \$2,500.00. Motion by Rep. MacDonald to table his previous motion. Voted NO. Rep. Chase made the motion to refer Rep. MacDonald's motion to the sub-committee. A discussion ensued. Voted - 5 in favor - 4 opposed.

Sheriff Larson presented his budget and made an explanation of the number of deputies, special deputies and their duties. Sheriff Larson reviewed the Dispatch Center and requested changing the salary category to \$57,672.66 reducing the bottom line to \$95,561.95. Rep. MacDonald moved to approve \$95,561.95 for Dispatch Center. Discussion followed. The motion was withdrawn.

COUNTY ATTORNEY - The sub-committee reported on County Attorney's budget. Account 4110.29 Other fees & services - The sub-committee recommends \$10,000.00 in this account. The sub-committee recommends an increase in Medical Referee Account #4150 to reflect an increase from \$35.00 to \$50.00 for a viewing. A total of \$6,000.00 is recommended for Medical Referee. Other recommendations on County Attorney's budget; to delete investigators salary and benefits and increase secretarial allowance to \$13,000.00. RSA 7:36 - Rep. Hounsell questioned the accounting of expenses and requirements that those things be signed by a Justice. Rep. Powers discussed the case load of the County Attorney and recommends \$14,000.00 in Special Assistant Attorney account. RSA 7:33-B - Rep. Chase read the statute and also read Hillsboro & Rockingham RSA's ref: Assistant County Attorney. The pending statue for Carroll County was discussed. Rep. Powers spoke for sub-committee and recommends \$10,000.00 in other fees & services plus \$650.00 in postage & travel \$1,500.00. It is recommended that all other categories in this account stay the same.

Meeting, Monday March 18, 1985, to commence at 9:00 AM. Lunch will be provided in the Delegation Room by the Nursing Home.

Respectfully submitted,
ROBERT B. HOLMES, CLERK
Carroll County Delegation

CARROLL COUNTY DELEGATION
Ossipee, New Hampshire
March 18, 1985

On Monday, March 18, 1985, at the Carroll County Administration Building, the Carroll County Executive Committee met and was called to order by Chairman Howard C. Dickinson at 9:00 AM, with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Paul O. Ashnault
Rep. Gene G. Chandler
Rep. Russell C. Chase
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Rep. Robert B. Holmes, Jr., Clerk, Absent.

Rep. Gene Chandler made the motion to the Executive Committee recommending the following figures to the Delegation for acceptance.

4100	\$ 90,095	5170.....	\$ 130,497
4101	5,692	5180.....	2,500
4102	24,000	5190 - 93.....	149,433
4160	28,347	6100.....	334,149
4170	55,250	4106.....	3,950
4180	82,252	8360.....	110,400
4197	3,800	9100.....	73,791
4190	493,232	9110.....	26,872
4193	7,550	9120.....	38,272
5100	131,567	9160.....	83,100
5130	473,904	9170.....	80,000
5140	1,141,060	9200.....	69,000
5150	126,045	9230.....	236,000
5160	93,372	9370.....	7,700

Motion passed unanimously.

COUNTY ATTORNEY BUDGET: Rep. Powers presented sub-committee report in the form of a revised budget worksheet - bottom line \$79,760. Rep. Chandler inquired about employment status of the

secretary. Rep. Powers answered he felt it inappropriate at this time. A discussion on salary & benefits of secretary followed. Rep. Chase inquired about status of Assistant County Attorney. Rep. Powers answered that this represents a part-time position. Rep. Chandler expressed the opinion that the institution of a full-time investigator negates the need for as much Assistant Attorney time. Rep. Schofield questioned the amount of salary for full-time Assistant Attorney and when may we expect to have a full-time Assistant Attorney. Rep. Powers explained the pending legislation and his opinion on the appropriateness of budgeting before the legislation is finalized.

Rep. MacDonald moved the sum of \$10,000 for a special Assistant County Attorney. Rep. Chandler amended to recommend \$5,000. Discussion. Voted No on amendment. Motion voted Yes. Commissioner Presby presented revised Commissioners proposed figures for County Attorney and rationale. Discussion. Rep. Schofield made motion to accept \$79,760 for County Attorney. Rep. Chandler amended motion to set amount at Commissioners new proposed of \$67,265. Discussion ensued. Rep. Schofield moved the question. Rep. McIntire made motion to limit debate. Motion passes. Rep. MacDonald asked for roll call.

Rep. Dickinson	Abstained
Rep. MacDonald.....	No
Rep. Ashnault	No
Rep. Chandler	Yes
Rep. Chase.....	Yes
Rep. Hounsell	No
Rep. McIntire	No
Rep. Olimpio	Yes
Rep. Powers.....	No
Rep. Saunders	No
Rep. Schofield	No

Rep. Chandler amendment fails. Vote 7 No - 3 Yes. Vote on Rep. Schofield motion. Roll Call.

Rep. Dickinson	No
Rep. MacDonald.....	Yes
Rep. Ashnault	Yes
Rep. Chandler	Yes
Rep. Chase.....	No
Rep. Hounsell	Yes
Rep. McIntire	No
Rep. Olimpio	No
Rep. Powers.....	Yes
Rep. Saunders	No
Rep. Schofield	Yes

Voted 6 Yes - 5 No. Final figure \$79,760. Rep. Dickinson recommends a secretary salary discussion for 1986.

SHERIFF’S BUDGET: Rep. Powers gave the sub-committee revised figures \$353,780. Rep. Hounsell moved an increase of \$2,500 in Sheriff’s salary 4140.09, making the final figure \$356,280.

RECESS

Chairman Dickinson stated he has no opposition to moving the Dispatch portion of Sheriff’s salary to the Sheriff’s budget but does oppose raising extra salary for Sheriff in Acct. #4142. Rep. Powers questioned the approval of a salary figure, with comments, that this budget in no way ties the Sheriff to a specific salary increase for employees within his department.

DISPATCH BUDGET: Rep. Powers sub-committee recommends \$95,563. Rep. Chase amends the reduction of the Sheriff’s salary account #4142.09 by \$2,500.00. Discussion. Rep. Schofield amended amendment to reflect \$1,500 in 4142.09.

Rep. Hounsell moved question. Voted in Favor. Asked for roll call on question.

Rep. Dickinson	No
Rep. MacDonald.....	Yes
Rep. Ashnault	Yes
Rep. Chandler	Yes
Rep. Chase.....	No
Rep. Hounsell	Yes
Rep. McIntire	No
Rep. Olimpio	No
Rep. Powers.....	Yes
Rep. Saunders	No
Rep. Schofield.....	Yes

Vote 6 Yes - 5 No. Vote on Chase amendment in favor. Vote on Hounsell motion as amended. Roll Call:

Rep. Dickinson	Yes
Rep. Ashnault	No
Rep. Chandler	No
Rep. Chase.....	Yes
Rep. Hounsell	No
Rep. McIntire	Yes
Rep. Olimpio	Yes
Rep. Powers.....	Yes
Rep. Saunders	Yes
Rep. Schofield.....	No

Voted in favor. 6 yes - 4 No. Bottom figure Sheriff's Department \$356,280. Bottom figure Dispatch Center \$94,563.

MEDICAL REFEREE: Rep. Powers recommends \$6,000. Rep. Chandler moves \$6,000. Rep. Hounsell moved question. Voted yes. Motion voted yes.

REGISTRY OF DEEDS: Rep. Hounsell referred to revenue sharing accounts and policies governing, suggesting \$3,900 be subtracted from revenue sharing and increase 4120.97 by \$3,900. Rep. Hounsell made the above a motion. Discussion. Rep. Chandler moves question - Voted yes. Rep. McIntire made motion to table. Motion passed. Rep. Chandler moved to go to Revenue Sharing. Voted yes. Rep. Chandler moves \$98,900 be approved for use of Revenue Sharing. Discussion. Rep. Ashnault opposes use of \$20,000 for a farm backhoe. Rep. McIntire moved question. Voted yes. Rep. Chandler's motion voted in favor.

Back to Registry of Deeds: General discussion. Rep. MacDonald made motion to recess for lunch - 12:15 PM.

Rep. Chandler moved to accept last weeks minutes with word correction. Statue to Statute. Voted yes. Rep. Hounsell moved acceptance of \$153,426 for Registry of Deeds. Voted Yes.

SUPERIOR COURT: Rep. Schofield moved \$82,252. Rep. Hounsell made motion to end debate. Voted Yes. Motion voted yes.

FARM: Rep. Schofield moved \$113,443. Rep. Hounsell made motion to limit debate. Voted No. Discussion. Figure of \$113,443 voted yes.

ANNEX: Rep. Chandler moved \$27,854 - Voted yes.

REGIONAL APPROPRIATIONS: Rep. Ashnault reported for sub-committee.

RSVP: \$17,000

Wolfeboro Early Intervention: \$8,000.

Center of Hope: Committee divided on \$7,680

(Carroll County Mental Health: \$12,700)

(Conservation District: \$12,000)

(Carroll County Health & Home: \$45,485)

With no recommendation on parenthesised accounts due to lack of direction by Convention to sub-committee. Rep. Chandler discussed Center of Hope charges of administrative fees to other County funded agencies. Discussion. Letters of clarification from several agencies were read. Discussion. Rep. Schofield made motion to recommend \$102,865 for

Regional Appropriations. Rep. Chandler amends motion to \$90,865. (Change total to \$3,680 for Center of Hope and delete \$8,000 for Early Intervention Program). Voted No. Vote on main motion of \$102,865 - voted yes.

REVENUE: Rep. Powers recommends \$250,000 revenue account 4011; \$40,000 in account 4012; \$16,000 in accounts 4014, 4019, 4020. Voted. Rep. Chandler recommends \$2,055,497 and \$67,680 for Nursing Home income. Jail income \$2,000 - Farm \$57,500. Interest \$69,500; Social Services \$19,416; Welfare Miscellaneous \$500; Water Rents \$4,325; Waste Disposal \$56,900; Annex Rents \$6,000; Miscellaneous County \$2,000; Insurance Refunds \$6,000; Proceeds of Bonds and Long Term \$242,500; Special Projects \$36,000. Voted yes. Revenue Sharing \$98,900; Surplus \$250,000. Voted yes.

Rep. Chase moves Section 1, total expenditures \$5,134,921. Voted yes. Section 11 - Total Revenues. All sources except taxation \$3,280,718. Amount to be raised by taxation \$1,854,203 equals \$5,134,921. Voted yes.

Motion to adjourn Executive Committee at 2:30 PM. Rep. Dickinson calls convention to order at 2:33 PM. Rep. Chase motion to accept Section 1 - Expenditures of budget form as follows:

4100	\$ 90,095	5170.....	\$ 130,497
4101	5,692	5180.....	2,500
4102	24,000	5190 - 93.....	149,433
4110	79,760	6100.....	334,149
4120	153,426	4106.....	3,950
4140	356,280	7100.....	113,443
4150	6,000	8200.....	27,854
4160	28,347	8360.....	110,400
4170	55,250	9100.....	73,791
4180	82,252	9110.....	26,872
4197	3,800	9120.....	38,272
4190	493,232	9160.....	83,100
4193	7,550	9170.....	80,000
5100	131,567	9180.....	102,865
5130	473,904	9200.....	69,000
5140	1,141,060	9230.....	236,000
5150	126,045	9285.....	98,900
5160	93,372	4142.....	94,563
		9370.....	7,700

Holds on 4150, 4110, 4142.

Rep. Chase made motion to accept Section 11 Sources of Revenue.

4011	\$ 250,000	4018.....	\$ 4,325
4012	40,000	9087.....	56,900
4014, 4019, 4020 ...	16,000	8000.....	6,000
5020, 1, 2, 3	2,055,497	4025.....	2,000
5025, 6, 7, 8, 9	67,680	4028.....	6,000
6040	2,000	9088.....	242,500
7051, 2, 3, 5, 8,		9086.....	36,000
9, 60.....	57,500	9085.....	98,900
9060, 1, 2, 3	69,500	9099.....	250,000
9074	19,416	4000.....	1,854,203
9075	500		

Chairman Dickinson requested Rep. Hounsell to take chair. Rep. Powers made motion to recommend \$75,060 to Account 4110 County Attorney. Discussion. Voted Yes.

Account 4150 - Rep. Powers made motion to approve \$5,000 for Medical Referee. Voted yes.

Account 4142 - Rep. Dickinson moves \$93,063 by removing \$1,500 from 4142.09. Rep. Chandler amends figure to \$94,563. Discussion. Rep. Dickinson moves question. Voted yes. Amendment vote - Roll Call:

Rep. Dickinson	No
Rep. MacDonald.....	-
Rep. Ashnault	Yes
Rep. Chandler	Yes
Rep. Chase.....	No
Rep. Hounsell	Yes
Rep. McIntire	No
Rep. Olimpio	No
Rep. Powers.....	Yes
Rep. Saunders	No
Rep. Schofield	Yes

Vote 5 Yes - 5 No. Amendment defeated. Rep. Powers asked recess for 5 minutes.

Rep. Ashnault made motion to table Rep. Dickinson's motion. Voted No. Discussion. Roll call vote on Dickinson Motion.

Rep. Dickinson	Yes
Rep. MacDonald.....	-
Rep. Ashnault	No
Rep. Chandler	No

Rep. Chase.....	Yes
Rep. Hounsell	No
Rep. McIntire	Yes
Rep. Olimpio	Yes
Rep. Powers.....	Yes
Rep. Saunders	Yes
Rep. Schofield	No

Voted 6 Yes, 4 No. Motion passed.

Rep. Powers moves to amend Revenue Sharing 9285 expenditures to \$141,400. Voted Yes.

Rep. Hounsell made motion to re-encumber \$21,000 of previous years encumbered revenue sharing from various accounts to purchase Sheriff's cruisers. Voted Yes.

Chairman Dickinson recessed meeting to 10:00 AM on Monday March 25th. Decided to reconvene immediately in the interest of completing the budget this date.

Motion by Chairman Dickinson to revert to \$98,900 in Revenue Sharing. Voted Yes. Motion by Dickinson to change Account 9088 to \$200,000. Voted Yes. Rep. Dickinson's motion to reconsider vote on motion to re-encumber \$21,000 Revenue Sharing. Voted Yes. Rep. Chandler made motion to table previous motion. Voted Yes. Rep. Dickinson read total expenditures \$5,127,721. Total income from all sources except taxes \$3,238,218. Amount to be raised by taxes \$1,889,503. Rep. McIntire made motion to approve the above figures. Voted 9 Yes - 1 No (Rep. Chandler).

No meeting scheduled for next week. Rep. Chandler moves to recess to the call of the chair. Voted Yes.

Respectfully submitted,
REP. WILLIAM J. HOUNSELL,
 Acting Clerk
 Carroll County Delegation

ROBERT B. HOLMES, JR., CLERK
 Carroll County Delegation

CARROLL COUNTY DELEGATION

Ossipee, New Hampshire

April 29, 1985

On Monday, April 29, 1985, at the Carroll County Administration Building, the Carroll County Executive Committee met and was called to order by Chairman Howard C. Dickinson at 10:00 A.M., with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. William J. Hounsell
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Rep. Gene G. Chandler, Rep. Russell C. Chase and Rep. Frank McIntire were absent.

Copies of the current minutes of the Commissioners Committee meetings were dispersed.

The Delegation minutes of March 18, 1985 were reviewed. Rep. Olimpio questioned the sentence by Rep. Powers and the need to clarify. Clarified as follows:

The employment status of the secretary to the County Attorney was an inappropriate subject because of the pending enabling legislation concerning the structure of the County Attorney's office.

Motion to approve the minutes of March 18, 1985 as clarified by these minutes. Passed unanimously.

Rep. Hounsell questioned the title of "county miscellaneous income" and the need to be more specific. This amount represents a \$4,354.00 deposit from the Clerk of Superior Court to close out an existing checking account. This is a one-time credit.

Rep. Saunders questioned the types of income and where it is credited. Commissioner Presby responded. It is credited directly to the general fund. Rep. Saunders also questioned the rents at the Annex verses the costs.

Rep. MacDonald moved the appointment of Rep. Saunders to a

committee to study the usage of the Annex. Rep. Holmes questioned the long term planning for the Annex. Motion passed. Rep. Dickinson appointed Rep. Saunders, Rep. Holmes and Rep. Schofield as an Annex study committee.

Rep. Holmes & Rep. Hounsell questioned the status of the Dore House. Commissioner Presby responded that no bids were received, but sale is pending with various methods being considered. There was much discussion by the body on the Dore House.

Question by Chairman Howard Dickinson: Number of people in favor of delaying the question of disposition of the Dore property? No vote taken. Rep. Holmes spoke on his behalf of the necessity of review of the options concerning the Dore House. Chairman Dickinson remanded the question to the previously established Annex Committee with a report in July. Chairman Dickinson asked for a vote of the members present on the question of direction to the Commissioners concerning the Dore property. Voted in favor to direct the Commissioners to complete any pending transactions, but not to pursue the sale of the property nor to engage a realtor until the July meeting of the Delegation.

A discussion of the County Attorney's budget, namely travel and other fees and services. Chairman Dickinson directed the existing law enforcement sub-committee to check with the Attorney re: his budget and report at next budgetary review.

A discussion of water works and questions and explanations of other budget items.

Meeting adjourned at 12:05 P.M.

Respectfully submitted,
ROBERT B. HOLMES, JR., CLERK
Carroll County Delegation

CARROLL COUNTY DELEGATION

Ossipee, New Hampshire

July 29, 1985

On Monday, July 29, 1985, at the Carroll County Administration Building, the Carroll County Delegation met and was called to order by Chairman Howard C. Dickinson at 10:20 AM, with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Gene G. Chandler
Rep. Russell C. Chase
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

The meeting was called to review the half year budget and any business needing attention.

There were questions concerning income and Commissioner Presby gave an explanation.

The County Attorney's budget was discussed in detail. He has overrun his budget in three categories. Rep. Powers read a letter from County Attorney giving explanations. Rep. Holmes suggested inviting the County Attorney to appear and respond to questions at the next delegation meeting.

Commissioner Presby brought out the fact that Registry of Probate is a new account due to problems in the law with guardianships.

The Sheriff's budget was the next discussion. Rep. Powers presented the projection of possible overtime payment needs. Chairman Dickinson suggested that Commissioner Presby, Rep. Ashnault and Rep. MacDonald follow the "Garcia" case and coordinate with Superintendent Russell Whiting and Sheriff Larson and report to the delegation. Commissioner Presby, Sheriff Larson and Superintendent Whiting will try to make the meeting in Boston on this subject.

Rep. Hounsell questioned the validity of the delegation minutes of April 29, 1985 concerning the Dore House. Commissioner Presby discussed

the factors pertaining to the sale of the house. Rep. Hounsell suggested a change in the last sentence from "Voted in favor to direct the Commissioners to complete any pending transactions, but not to pursue the sale of the property nor to engage a realtor until the July meeting of the Delegation"; to: direct the Commissioners to complete the pending transaction with the party from California. Voted. Tie vote. Motion loses. Rep. MacDonald made motion to have the Clerk review the minutes to determine the wording of the last question. Voted yes. Rep. MacDonald questioned the fact that the water system is in the deed in perpetuity for a \$100.00 a year fee. Rep. Holmes suggested the tapes were available for review and requested the water agreement of the Dore property be reviewed.

The Commissioners Recommendations were reviewed (attached). Rep. Chandler made the motion "In accordance with RSA 33:3-a, move that \$6,448 from the Administration Building Fund be earmarked for payment on the \$45,000 principal payment of the Administration Building due November 1, 1985".

Likewise "Move that the County earmark for payment the sum of \$1,682 from the Jail Addition Fund toward the \$20,000 principal payment due December 15, 1985". Voted unanimously.

Rep. Schofield made the motion "In accordance with RSA 35-1, move that the County establish a capital reserve fund, to be called the Carroll County Capital Reserve Fund, in the amount of \$60,000. Expenditure from this capital reserve fund may be authorized only by a vote of the Carroll County Delegation". Voted unanimously.

Rep. Schofield made the motion that the attached indepth Commissioners Recommendations be a part of the permanent record of the delegation. Voted yes.

Rep. Saunders gave the building committee report.

- a. Dore House had been sold prior to the meeting of the sub-committee.
- b. Annex - Recommend the Extension Service be brought to the County complex.
- c. Rep. Saunders met with the Commissioners. The Commissioners feel the Extension Service should be at complex.

Rep. Schofield suggested conferring with the Extension Service before any more planning and suggests the commissioners contact county agencies to determine interest in rental space at the annex.

Commissioner Presby read letter from Superintendent Whiting concerning problems on the farm. Rep. Schofield was appointed chairman of Farm Sub-committee.

Rep. MacDonald made motion to adjourn at 1:35 PM.

Respectfully submitted,
REP. ROBERT B. HOLMES, JR.
Clerk
Carroll County Delegation

COMMISSIONERS RECOMMENDATION NO. 1

Establish a "Carroll County Capital Reserve Fund" in the amount of \$60,000. This amount would be invested at the highest available interest consistent with safety and liquidity. All interest earned would be added to the principal. The Delegation would approve all expenditures from this fund.

WHERE WOULD THE MONEY COME FROM?

Carroll County currently has the money available to support the establishment of a \$60,000 county capital reserve fund without affecting the 1985 budget. The county would liquidate the following accounts which are made up of interest accumulated over the years:

*Administration Building Fund (1978)	\$	6,376
Waste Water Treatment (Sewer) Fund (1974)		19,201
Deeds Vault Fund (1974)		<u>11,124</u>
	\$	<u><u>36,701</u></u>

Additional funds of \$8,130 would be available from the approval of Commissioners Recommendation No. 2, (see page 2) and the balance of \$15,169 would be withdrawn from interest earned in the county's general fund investment account.

*Administration Bldg. Fund
6,376.00 interest (unrestrictive)
6,448.00 building (restrictive)
\$12,824.00 total fund value

JUSTIFICATION:

Carroll County has not had a capital reserve fund in the past primarily because of the availability of federal revenue sharing funds for capital expenditures. With the termination of these federal funds and the ever increasing cost of maintaining/improving county property, availability of this fund could help offset some of the expense and would reduce the tax rate. From time to time additional funds could be added to the Capital Reserve Fund from a portion of any surplus county funds if authorized by the delegation.

AUTHORITY:

RSA 35:1 and 35:3. Any county, by a majority vote of the county delegation, may raise and appropriate money for the establishment of a capital reserve fund for construction, reconstruction or acquisition of a specific (or type of) capital improvement or equipment.

ACTION REQUIRED:

Motion. "In accordance with RSA 35-1, move that the county establish a capital reserve fund, to be called the Carroll County Capital Reserve Fund, in the amount of \$60,000. Expenditure from this capital reserve fund may only be authorized by a vote of the Carroll County Delegation".

COMMISSIONERS RECOMMENDATION NO. 2

That \$6,448 from the Administration Building Fund be applied to the principal payment due November 1, 1985 on the Administration Building loan and \$1,682 from the Jail Addition Fund be applied to the principal payment of the Jail note due December 15, 1985.

BACKGROUND:

The Administration Building Fund contains \$6,448 which represents money left over from the construction of that building in 1978. This money had been designated solely for the Administration Building. Likewise, the balance of the Jail Addition Fund of \$1,682 is money left over from the construction of the 1982 addition to the jail and is money that was designated specifically for the jail addition. The total amount of \$8,130, when applied towards both principal payments, would free up a like sum which could be applied to the Capital Reserve Fund.

AUTHORITY:

RSA 33:3-a I & II Supplement. If after notes or bonds have been issued

and no expenditure of the proceeds has been made for the purpose for which the debt was incurred, or if a balance remains after the completion of the project, a county by a $\frac{2}{3}$ vote of all the members of the county convention may authorize the expenditure of the sum to pay the principal of the loan as it matures.

ACTION REQUIRED:

Motion "In accordance with RSA 33:3-a, move that \$6,448 from the Administration Building Fund be earmarked for payment on the \$45,000 principal payment of the Administration Building due November 1, 1985".

Likewise "Move that the County earmark for payment the sum of \$1,682 from the Jail Addition Fund toward the \$20,000 principal payment due December 15, 1985".

CARROLL COUNTY DELEGATION
Ossipee, New Hampshire
October 28, 1985

On Monday, October 28, 1985, at the Carroll County Administration Building, the Carroll County Delegation met and was called to order by Chairman Howard C. Dickinson at 10:10 A.M., with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Paul O. Ashnault
Rep. William J. Hounsell
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Present Milburn F. Roberts and Brenda M. Presby, Carroll County Commissioners.

The meeting was called to review the 3rd quarter budget and any business needing attention.

The County Revenues were discussed. There was a question concerning the extra revenue in the County Miscellaneous Income. The answer to the question was a refund from Unemployment Compensation. There was also a question on Proceeds of Long Term Notes. Commissioner Presby answered; the estimated revenue should have been \$273,000 (an error), therefore an extra note payment of \$63,100 was made saving the County \$20,000 in interest.

The Commissioners, Treasurer, Attorney, Medical Referee, Probate and Special Services Budgets were reviewed. Several questions on Attorney's and Medical Referee's Budget.

Registry of Deeds: Rep. Ashnault questioned copier expense. Mrs. Brookes will be invited to comment at budget time.

Public Welfare: Intermediate Nursing Care is 85.7% expended, but hopefully this reflects a billing catch-up on the part of the State and should level off.

Sheriff's Budget: Sheriff Larson appeared to explain a transportation

situation dealing with emergency mental health transports.

Review of Court House and Administration Building: Rep. Hounsell suggested a study of the purchase of a new emergency generator for the Administration Building. The Commissioners will gather information.

There was a discussion on Superior Court Assessment. Commissioner Presby reported that it had not been paid and is invested.

Water Works, Maintenance, Boiler House, and Sewer System were reviewed.

Nursing Home Departments were reviewed.

Jail reviewed: A discussion of the Board of Inmates.

Farm: Rep. Schofield stated the Farm Committee will have a report in November.

Annex: Rep. Ashnault commented on the expense vs. income and questioned the progress on making the Annex cost effective. Commissioner Presby explained the current status.

Regional Appropriations were discussed. Commissioner Presby reported a letter from Carroll County Conservation District declining the 4th quarter appropriation for 1985. the USDA Soil Conservation Services was able to support the executive secretary position longer than planned and it offset some of the districts payroll expense. SCS has now terminated support.

All other accounts were reviewed.

Rep. MacDonald moved the minutes of the last Delegation meeting, July 29, 1985, be accepted as written. Voted affirmative.

Chairman Dickinson requested a report from Commissioner Presby on the review of the Dore House deed concerning water rent. Commissioner Presby reported the wording is "yearly water rent will be charged at the same rate as other customers".

Rep. Hounsell asked about the Clerk's review of the minutes of the April 29, 1985 meeting. Rep. Holmes, Clerk, responded that he had reviewed the tapes and was satisfied that the minutes were valid.

Rep. Powers moved a resolution in opposition to Carroll County as a proposed Nuclear Waste Site. A discussion of the drafting of such a

motion ensued. Motion seconded by Rep. MacDonald. Rep. Schofield moved to table. Voted yes. Chairman Dickinson explained the reason for tabling is to use the time to draft such a resolution. Sub Committee: Rep. J. Lisbeth Olimpio and Chairman Howard C. Dickinson.

Rep. Schofield suggested a special meeting of the Delegation, December 2, 1985 at 10:00 A.M. to deal with the Farm Report and the draft of the resolution.

Meeting adjourned at 12:40 P.M.

Respectfully submitted,
ROBERT B. HOLMES, JR.
Clerk
Carroll County Delegation

CARROLL COUNTY DELEGATION

Ossipee, New Hampshire

December 2, 1985

On Monday, December 2, 1985, at the Carroll County Administration Building, the Carroll County Delegation met and was called to order by Chairman Howard C. Dickinson at 10:00 A.M., with the following members present:

Rep. Howard C. Dickinson, Chairman
Rep. Kenneth J. MacDonald, Vice-Chairman
Rep. Robert B. Holmes, Jr., Clerk
Rep. Gene G. Chandler
Rep. Frank McIntire
Rep. J. Lisbeth Olimpio
Rep. Gerard E. Powers, Jr.
Rep. Howard N. Saunders
Rep. Jack H. Schofield

Present Brenda M. Presby and Milburn F. Roberts, Carroll County Commissioners; Superintendent Russell F. Whiting, Sr.; Dave Sorenson, Extension Service Agent, and Andy Woodcock of the Carroll County Independent.

Dave Sorenson gave a presentation on the Carroll County Farm, which included soils, timber, inventory and livestock. A written report by the Extension Service and University of New Hampshire was submitted. Rep. Powers made a motion to accept the report and thank Dave Sorenson. Rep. Powers amended the motion to express gratitude to Russell Whiting for his assistance and the improvements made to the farm. So Voted.

Chairman Dickinson presented a draft resolution on nuclear waste sites. Rep. McIntire suggested the clarification of the term "Carroll County Delegation" in paragraph #9. Rep. Olimpio suggested elimination of "are said to" from paragraph #5. The Chairman will retype for presentation at the public hearing on December 12th.

Mrs. Brookes, Register of Deeds, appeared to request permission to order a copier, "Toshiba 8412", during December to save \$1000.00. Lease vs. purchase to be decided later. Rep. Chandler made a motion to authorize the placement of an order to upgrade the present Toshiba 8812 copy machine to a Model 8412 Toshiba copy machine with the decision of whether to lease or purchase the new machine to be decided at the appropriate time within the budget process. Motion carried.

Meeting adjourned 12:30 P.M.

Respectfully submitted,
ROBERT B. HOLMES, CLERK
Carroll County Delegation

COUNTY OF CARROLL, NEW HAMPSHIRE
General Purpose Financial Statements as of December 31, 1985
Together with Auditors' Report

ADDITIONAL SUPPORTING SCHEDULES MAY BE SEEN AT THE
CARROLL COUNTY BUSINESS OFFICE
CARROLL COUNTY ADMINISTRATION BUILDING
OSSIPEE, NEW HAMPSHIRE 03864

February 12, 1986

Board of County Commissioners
County of Carroll, New Hampshire
Ossipee, New Hampshire

Commissioners:

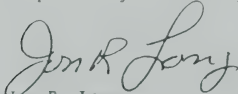
We have examined the combined financial statements, as listed in the table of contents, of the County of Carroll, New Hampshire as at and for the year ended December 31, 1985. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 3 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the combined financial statements referred to above present fairly the financial position of the County of Carroll, New Hampshire as at December 31, 1985 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,



Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1985

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals
	General	Special Revenue	Capital Projects	Enterprise	Trust	Agency	General Assets	Fixed Assets	Long-Term Debt	(Memorandum Only)
ASSETS										
Cash	\$ 807,432	\$ 107,874	\$ 10,000	\$ 11,080	\$ 59,530	\$ 9,269	\$ -	\$ -	\$ -	\$ 995,916
Temporary Investments, At Cost	134,644	335,710	60,000	-	-	-	-	-	-	539,623
Accounts Receivable (Net of \$58,307 Allowance for Uncollectibles - Enterprise Fund)	12,958	-	-	233,026	-	-	-	-	-	245,984
Due from Other Funds (Note 7)	155,259	-	879	-	-	-	-	-	-	177,007
Due from Other Governments	-	30,655	5,635	-	-	-	-	-	-	36,290
Inventories	12,892	-	-	21,358	-	-	-	-	-	34,250
Prepaid Expenses	99	-	-	1,933	-	-	-	-	-	2,032
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 5)	-	-	-	1,877,153	-	-	2,817,678	-	-	4,694,831
Resources to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	-	540,000	-	540,000
TOTAL ASSETS	\$1,123,284	\$ 475,118	\$ 96,504	\$2,144,550	\$ 68,799	\$ 68,799	\$2,817,678	\$ 540,000	\$ 540,000	\$7,265,933
LIABILITIES AND FUND EQUITY										
Liabilities:										
Accounts Payable	\$ 272,767	\$ 2,620	-	\$ 48,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323,848
Accrued Liabilities	7,257	-	-	99,270	-	-	-	-	-	106,527
Contracts Payable	-	-	6,732	-	-	-	-	-	-	6,732
Due to Other Funds (Note 7)	21,748	-	-	155,259	-	-	-	-	-	177,007
Due to Specific Individuals or Groups	-	-	-	-	68,799	-	-	-	-	68,799
Bonds and Notes Payable (Note 4)	-	-	-	294,300	-	-	-	540,000	-	834,300
Total Liabilities	301,772	2,620	6,732	597,290	68,799	68,799	-	540,000	540,000	1,517,213
Fund Equity:										
Investment in General Fixed Assets	-	-	-	-	-	-	2,817,678	-	-	2,817,678
Contributed Capital: County	-	-	-	381,920	-	-	-	-	-	381,920
Intergovernmental	-	-	-	964,192	-	-	-	-	-	964,192
Donations	-	-	-	140,586	-	-	-	-	-	60,562
Retained Earnings										
Fund Balance:										
Reserved for Inventories	12,892	-	-	-	-	-	-	-	-	12,892
Reserved for Prepaid Expenses	99	-	-	-	-	-	-	-	-	99
Unreserved:										
Designated for Specific Appropriations	-	218,838	-	-	-	-	-	-	-	218,838
Designated for Specific Capital Projects	-	-	89,772	-	-	-	-	-	-	89,772
Undesignated	808,521	253,660	-	-	-	-	-	-	-	1,062,181
Total Fund Equity	821,512	472,498	89,772	1,547,260	-	-	2,817,678	-	-	5,768,720
TOTAL LIABILITIES AND FUND EQUITY	\$1,123,284	\$ 475,118	\$ 96,504	\$2,144,550	\$ 68,799	\$ 68,799	\$2,817,678	\$ 540,000	\$ 540,000	\$7,265,933

The Accompanying Notes are an Integral Part of this Financial Statement.

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1985

	Governmental Fund Types			Fiduciary Fund Type Expendable Trust	Totals (Memorandums Only)
	General	Special Revenue	Capital Projects		
Revenues:					
Taxes	\$1,889,503	\$ -	\$ -	\$ -	\$1,889,503
Charges for Services	456,266	-	-	-	456,266
Inter-Governmental	25,005	125,577	20,295	-	170,877
Interest	107,292	45,448	4,284	3,423	160,447
Other	42,218	1,326	-	13,863	57,407
County Jail	1,636	-	-	-	1,636
County Jail Annex	6,000	-	-	-	6,000
County Farm	66,371	-	-	-	66,371
Total Revenues	2,594,291	172,351	24,579	17,286	2,808,507
Expenditures:					
Current:					
General Government	1,686,534	126,824	-	-	1,813,358
County Jail	330,712	4,404	-	-	335,116
County Farm	99,978	586	-	-	100,564
Annex	28,762	657	-	-	29,419
Capital Outlay	-	87,316	27,949	-	115,265
Debt Service:					
Principal	56,870	-	8,130	-	65,000
Interest	33,950	-	-	-	33,950
Total Expenditures	2,236,806	219,787	36,079	-	2,492,672
Excess (Deficiency) of Revenues Over Expenditures	357,485	(47,436)	(11,500)	17,286	315,835
Other Financing Sources (Uses):					
Operating Transfers In	56,019	117,355	60,000	-	233,374
Operating Transfers (Out)	(307,774)	-	(37,886)	(8,396)	(354,056)
Total Other Financing Sources (Uses)	(251,755)	117,355	22,114	(8,396)	(120,682)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	105,730	69,919	10,614	8,890	195,153
Fund Balance (Deficit) at Beginning of Year	715,782	402,579	79,158	(8,890)	1,188,629
Fund Balance (Deficit) at End of Year	\$ 821,512	\$ 472,498	\$ 89,772	\$ -	\$1,383,782

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1985

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$1,889,503	\$1,889,503	\$ -	\$ -	\$ -	\$ -
Charges for Services	306,000	456,266	150,266	-	-	-
Intergovernmental	19,916	25,005	5,089	98,900	125,577	26,677
Interest	69,500	107,292	37,792	-	45,448	45,448
Other	12,325	42,218	29,893	-	1,326	1,326
County Jail	2,000	1,636	(364)	-	-	-
Annex	6,000	6,000	-	-	-	-
County Farm	57,500	66,371	8,871	-	-	-
Total Revenues	2,362,744	2,594,291	231,547	98,900	172,351	73,451
Expenditures:						
Current:						
General Government	1,688,045	1,686,534	1,511	110,400	126,824	(16,424)
County Jail	327,854	330,712	(2,858)	-	4,404	(4,404)
County Farm	113,443	99,978	13,465	-	586	(586)
Annex	28,762	28,762	-	-	657	(657)
Capital Outlay	-	-	-	98,900	87,316	11,584
Debt Service:						
Principal	128,100	56,870	71,230	-	-	-
Interest	33,950	33,950	-	-	-	-
Total Expenditures	2,320,154	2,236,806	83,348	209,300	219,787	(10,487)
Excess (Deficiency) of Revenues Over Expenditures	42,590	357,485	314,895	(110,400)	(47,436)	62,964
Other Financing Sources (Uses):						
Operating Transfers In	-	56,019	56,019	110,400	117,355	6,955
Operating Transfers (Out)	(392,590)	(307,774)	(15,184)	-	-	-
Total Other Financing Sources (Uses)	(392,590)	(251,755)	40,835	110,400	117,355	6,955
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Sources (Uses)	(250,000)	105,730	355,730	-	69,919	69,919
Fund Balance at Beginning of Year	-	715,782	715,782	-	402,579	402,579
Fund Balance at End of Year	\$ (250,000)	\$ 821,512	\$ 1,071,512	\$ -	\$ 472,498	\$ 472,498

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1985

	Proprietary Fund Types Enterprise - Carroll County Nursing Home
<u>Operating Revenues</u>	
Charges for Services	\$2,150,970
Other	<u>14,272</u>
Total Operating Revenues	<u>2,165,242</u>
<u>Operating Expenses</u>	
General Operating Expense	2,154,900
Depreciation	79,328
Total Operating Expenses	<u>2,234,228</u>
Operating Income (Loss)	(68,986)
<u>Non-Operating Revenues (Expenses)</u>	
Interest-Bonds	<u>(30,372)</u>
Net Income (Loss) Before Operating Transfer and Credit for Depreciation	(99,358)
Operating Transfers In (Out)	<u>174,344</u>
Net Income (Loss)	74,986
Add: Credit Arising from Transfer of Depreciation to Contributed Capital:	
Intergovernmental (Note 5)	<u>8,028</u>
Increase (Decrease) in Retained Earnings	83,014
Retained Earnings, Beginning of Year	<u>57,572</u>
Retained Earnings, End of Year	<u>\$ 140,586</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1985

Proprietary
Fund Types
Enterprise-
Carroll County
Nursing Home

Sources of Working Capital

Operations:

Net Income (Loss) Exhibit 4	\$ 83,014
Add Items Not Affecting Working Capital - Depreciation	79,328
Transfer of Depreciation to Contributed Capital:	
Intergovernmental	(8,028)
Working Capital Provided by Operations	154,314
Additional Contributed Capital from:	
Intergovernmental	39,158
Donations	8,346
Net Decrease in Restricted Assets	378,544
Total Sources of Working Capital	<u>580,362</u>

Uses of Working Capital

Additions to Fixed Assets	271,959
Net Decrease in Current Liabilities Payable from Restricted Assets	92,959
Reduction of General Obligation Bonds (Non-Current Portion)	161,200
Decrease in Contributed Capital: Intergovernmental	6,956
Decrease in Contributed Capital: County	55,103
Total Uses of Working Capital	<u>588,177</u>

NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>\$ (7,815)</u>
--	-------------------

(Continued)

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1985

	Proprietary Fund Types Enterprise- Carroll County Nursing Home
INCREASE DECREASE IN COMPONENTS OF WORKING CAPITAL	
<u>Current Assets - Increase (Decrease)</u>	
Cash	\$ (21,981)
Accounts Receivable (Net of Allowance for Doubtful Accounts)	5,090
Inventories	(1,392)
Prepaid Expenses	(2,849)
Totals	<u>(21,132)</u>
<u>Current Liabilities - Increase (Decrease)</u>	
Current Portion of General Obligation Bonds and Notes	-
Accounts Payable	13,596
Due to Other Funds	(42,394)
Accrued Liabilities	15,481
Totals	<u>(13,317)</u>
NET (DECREASE) IN WORKING CAPITAL	<u>\$ (7,815)</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Carroll, New Hampshire, conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Carroll, New Hampshire, and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County and their operations as reflected in these financial statements are those under the control of the County. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures or expenses as appropriate. The following fund types and account groups are used by the County:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds (Carroll County Nursing Home) are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

General Fixed Assets Account Group - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

Prior to January 1, 1977, the County did not maintain a record of general fixed assets. The general fixed assets which were acquired prior to January 1, 1977, are shown on the financial statements at estimated historical costs (\$867,216).

General Long-Term Debt Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Buildings	10 to 40 Years
Equipment	4 to 15 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues (taxes) are collected for the County by the Towns and Cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

Licenses and permits, charges for services, and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditures and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria of availability.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; (2) principal and interest on general long-term debt which is recognized when due; (3) prepaid expenses; and (4) certain general fund inventories.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each town and the Mayor of each city within the County and to the Secretary of State prior to December 1 annually their itemized operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.
2. Within ten to twenty days after mailing the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.
3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.
4. The County Convention must adopt its annual budget no later than March 31.
5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than March 31.
6. The Commissioners are authorized to transfer budgeted amounts within any department. However, any revisions that transfer amounts between departments or alter the total expenditures of any fund must be approved by the Executive Committee of the delegation.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund. However, the County legally adopts only one budget for the three funds.
8. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.
9. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for the Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the Enterprise Fund is prepared on a spending measurement focus using the modified accrual basis of accounting while the Enterprise Fund is reported on a cost of services measurement focus using accrual basis of accounting.

E. Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost, which approximates market value.

F. Inventories

Inventories are priced at lower of cost or market on the first-in, first-out basis.

Inventory in the General Fund consists of expendable supplies and gasoline. The cost is recorded as an expenditure at the time individual inventory items are purchased (purchase method). Reported inventories on the General Fund are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Inventories of the Enterprise Fund consist of supplies and food.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Prepaid Expenses

Prepaid expenses of the General Fund are for prepaid health insurance. Reported prepaid expenses are equally offset by a fund balance reserve account (reserve for prepaid expenses) as they do not represent "available spendable resources" even though they are a component of net current assets.

H. Interfund Receivables

Interfund loans receivable (reported in the "due from" asset accounts) are considered available spendable resources.

I. Accrued Liabilities

Accrued liabilities of the Enterprise Fund (Carroll County Nursing Home) are comprised of the following:

Accrued Payroll and Related Payroll	
Taxes	\$ 63,677
Accrued Interest on Bonds	7,961
Accrued Employee Compensation -	
Vacation Leave	<u>27,632</u>
Total Accrued Liabilities	<u>\$ 99,270</u>

J. Fund Balance Designated for Specific Appropriations

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the following year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities. The amount of \$218,838 designated on the Special Revenue Fund represents Federal Revenue Sharing fund balance appropriated by the County for specific Federal Revenue Sharing expenditures (\$217,582) and Extension Service fund balance designated for the Extension Service (\$1,256).

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

K. Fund Balance Designated for Specific Capital Projects

The \$89,772 of fund balance designated for specific capital projects represents the following:

Waste Disposal Project	\$ 29,772
Capital Reserve Fund	<u>60,000</u>
Total	<u>\$ 89,772</u>

L. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUND

The County provides for pension benefits to substantially all employees through a contributory retirement system under New Hampshire law. The law prescribes the formula for computing retirement allowances and presently does not permit advance funding of pension liabilities. Retirement allowances are paid by County funding and employee contributions, based on age and date of entry. Employee contributions constitute an annuity savings fund from which a portion of the retirement allowances are paid. Pension expense for the year totaled \$131,109 determined on an actuarial basis. Carroll County's portion of the unfunded accrued liability, the excess of vested benefits over plan assets at the actuarial valuation date, is not available for inclusion in this report. Such amount, however, does not represent a current demand upon the plan's resources as such vested benefits in the long-term course of the plan operation are anticipated to be disbursed over future years as retirement benefits to members. The value of vested benefits of the employees has not been determined.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 3 - ACCUMULATED UNPAID VACATION AND SICK PAY

The County does not accrue accumulated vacation pay in the General Fund, but rather records these costs at the time the payments are made. At December 31, 1985, unrecorded General Fund liabilities for vacation pay were not available for inclusion in this report.

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term obligation account group balance sheets respectively. As the amount of current and non-current vacation pay was not available for the general fund, no liabilities have been recorded.

The Enterprise Fund (Carroll County Nursing Home) accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual is \$27,632. Sick pay is not vested.

Employees are entitled to paid vacations according to the following schedule:

After	Six Months	5 Working Days
After	1 Year	10 Working Days
After	5 Years	15 Working Days
After	10 Years	20 Working Days

NOTE 4 - CHANGES IN LONG-TERM DBET

The following is a summary of bond transactions of the County for the year ended December 31, 1985:

	General Obligation Bonds
Bonds and Notes Payable at Beginning of Year	\$1,060,500
New Bonds and Notes Issued	-
Bonds and Notes Retired	226,200
Bonds and Notes Payable at End of Year	<u>\$ 834,300</u>

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Bonds and notes payable at December 31, 1985 are comprised of the following individual issues:

General Obligation Bonds and Notes:

\$315,500 - 1984 Nursing Home Addition Notes, Due in Annual Installments of \$63,100 from September 20, 1985 through 1989, Interest at 8.14% (This issue is being serviced, principal and interest, by the Carroll County Nursing Home - Enterprise Fund)	\$ 189,300
\$775,000 - 1969 Nursing Home Bonds, Due in Annual Installments of \$35,000 from February 15, 1984 through 1988, Interest at 4.50% (This issue is being serviced, principal and interest, by the Carroll County Nursing Home - Enterprise Fund)	105,000
Total Enterprise Fund	<u>294,300</u>
 \$855,000 - 1979 Administration Building Bonds, Due in Annual Installments of \$45,000 through November 1, 1989, \$40,000 Annually from November 1, 1990 through 1998, Interest at 5.60%	 540,000
Total General Long-Term Debt	<u>540,000</u>
 Total	 <u>\$ 834,300</u>

The debt service requirements of both the General Fund and the Enterprise Fund (Carroll County Nursing Home) outstanding bonds at December 31, 1985 are as follows:

Year	Principal	Interest	Total
1986	\$ 143,100	\$ 54,723	\$ 197,823
1987	143,100	45,492	188,592
1988	143,100	36,260	179,360
1989	45,000	22,680	67,680
1990	40,000	20,160	60,160
Subtotal	<u>514,300</u>	<u>179,315</u>	<u>693,615</u>
1991-1998	320,000	80,640	400,640
Total	<u>\$ 834,300</u>	<u>\$ 259,955</u>	<u>\$1,094,255</u>

Interest expense for 1985 was \$138,113: \$73,791 on tax anticipation notes and \$64,322 (\$33,950 General Fund and \$30,372 Enterprise Fund) on general obligation bonds and notes.

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 5 - PROPERTY, PLANT AND EQUIPMENT

Changes in General Fixed Assets

<u>Cost or Estimated Value</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance End of Year</u>
Buildings and Land:				
General Government	\$1,220,735	\$ -	\$ -	\$1,220,735
Court House	209,624	-	-	209,624
Jail	486,387	8,958	-	495,345
Farm	126,201	-	-	126,201
Land	37,000	-	-	37,000
Waste Disposal System	188,258	27,949	-	216,207
Equipment:				
General Government	254,117	21,200	-	275,317
Jail	58,025	-	-	58,025
Farm	119,814	18,000	-	137,814
Construction in Progress:				
Water System Study	41,410	-	-	41,410
Total Cost or Estimated Cost	<u>\$2,741,571</u>	<u>\$ 76,107</u>	<u>\$ -</u>	<u>\$2,817,678</u>

Investments in General Fixed Assets From

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance End of Year</u>
General Obligation Bonds and Notes	\$1,245,500	\$ -	\$ -	\$1,245,500
General Fund Revenues	726,543	-	-	726,543
Federal Grants	229,513	27,949	-	257,462
State Grants	30,122	-	-	30,122
Federal Revenue Sharing	509,079	48,158	-	557,237
Donations	814	-	-	814
Total Investment in General Fixed Assets	<u>\$2,741,571</u>	<u>\$ 76,107</u>	<u>\$ -</u>	<u>\$2,817,678</u>

General fixed assets acquired prior to January 1, 1977 are shown at estimated historical costs (\$867,216).

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Enterprise Funds.

The following is a summary of Enterprise Fund property, plant and equipment at December 31, 1985:

	Cost	Accumulated Depreciation	Net Depreciated Value
Buildings	\$1,557,319	\$ 386,351	\$1,170,968
Waste Disposal System	633,637	38,018	595,619
Equipment	204,585	94,019	110,566
Totals	<u>\$2,395,541</u>	<u>\$ 518,388</u>	<u>\$1,877,153</u>

Depreciation recognized on fixed assets acquired through externally restricted intergovernmental grants has been closed to Contributed Capital: Intergovernmental.

NOTE 6 - DUE FROM OTHER GOVERNMENTS

Amount due from other governments include \$30,655 due from the Office of Revenue Sharing and \$5,635 of reimbursement requests due on EPA grant.

NOTE 7 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at December 31, 1985 were:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$155,259	\$ 21,748
Special Revenue Fund:		
Other Donations Fund	879	-
Capital Projects Fund:		
Waste Disposal Project	20,869	-
Enterprise Fund:		
Carroll County Nursing Home	-	155,259
Totals	<u>\$177,007</u>	<u>\$177,007</u>

(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 8 - LITIGATION

There are currently three (3) suits pending against the County, one of which seeks 1.8 million dollars in damages. On the basis of information presently available, and the opinion of Counsel, the County is of the opinion that the outcome of any of the suits will have no material effect on the County's financial position.

NOTE 9 - BUDGETED DECREASE IN FUND BALANCE - GENERAL FUND

The \$250,000 budgeted decrease in fund balance shown on Exhibit 3 represents fund balance budgeted by the County to be used to reduce the 1985 tax rate.

NOTE 10 - CONTINGENT LIABILITIES - FEDERAL GRANTS

The County participated in the following federal assistance programs during the year:

	Amount of Expenditures Recognized During the Year
1. DEPARTMENT OF TREASURY	
Revenue Sharing - ORS #30-1-002-002	\$ 108,235
2. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
Medicaid (Title XIX) - (through the N.H. Department of Welfare) - Carroll County Nursing Home	\$2,264,600
3. ENVIRONMENTAL PROTECTION AGENCY	
Grants #C330177-02/03	\$ 27,949

These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended December 31, 1985 have not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable grant requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

COUNTY OF CARROLL, NEW HAMPSHIRE
GENERAL FUND
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1985

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
<u>Taxes</u>	\$1,889,503	\$1,889,503	\$ -
<u>Charges for Services</u>			
Register of Deed's Fees	250,000	379,931	129,931
Sheriff's Fees	2,400	11,280	8,880
Sheriff Other	40,000	51,000	11,000
U.S. Forestry	13,600	14,055	455
Total Charges for Services	306,000	456,266	150,266
<u>Intergovernmental</u>			
Social Services	19,416	18,816	(600)
Welfare, Miscellaneous	500	75	(425)
Unclaimed Property Distribution	-	6,114	6,114
Total Intergovernmental	19,916	25,005	5,089
<u>Interest</u>	69,500	107,292	37,792
<u>Miscellaneous</u>			
Water Rents	4,325	4,450	125
Insurance Refunds	-	5,228	5,228
Sale of Dore Property	-	26,106	26,106
Other	8,000	6,434	(1,566)
Total Miscellaneous	12,325	42,218	29,893
<u>County Jail</u>	2,000	1,636	(364)
<u>Annex</u>			
Rent	6,000	6,000	-
<u>County Farm</u>			
Beef	16,000	13,650	(2,350)
Pigs	7,500	6,468	(1,032)
Produce	4,000	3,910	(90)
Wood	11,000	16,348	5,348
Truck	8,000	10,055	2,055
Maintenance	10,000	12,499	2,499
Miscellaneous	1,000	3,441	2,441
Total County Farm	57,500	66,371	8,871
Total Revenues, General Fund	\$2,362,744	\$2,594,291	\$ 231,547

COUNTY OF CARROLL, NEW HAMPSHIRE
GENERAL FUND - GENERAL GOVERNMENT
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1985

	Budget	Actual	Variance Favorable (Unfavorable)
Current:			
General Government:			
Commissioners' Office	\$ 90,095	\$ 84,388	\$ 5,707
Treasurer	5,692	5,412	280
Special Fees	25,789	25,789	-
Water Works	6,656	7,572	(916)
County Attorney	75,060	71,138	3,922
Register of Deeds	153,426	153,277	149
Register of Probate	893	893	-
Sheriff	356,280	359,599	(3,319)
Dispatch Center	93,063	93,053	10
Medical Referee	9,688	9,688	-
Maintenance of Courthouse	23,659	23,159	500
Maintenance of Administration Building	55,250	55,106	144
Unified Court	54,152	53,600	552
Public Welfare	542,636	557,209	(14,573)
General Maintenance	7,550	6,215	1,335
Sewer System	3,800	1,717	2,083
Interest on Tax Anticipation Notes	73,791	73,791	-
Regional Appropriation	102,865	99,865	3,000
County Convention	7,700	5,063	2,637
Total Expenditures, General Government	<u>\$1,688,045</u>	<u>\$1,686,534</u>	<u>\$ 1,511</u>

COUNTY OF CARROLL, NEW HAMPSHIRE
CARROLL COUNTY NURSING HOME - ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-CAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1985

	Actual	Adjustments to Budgetary Basis**	Actual on Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
Operating Revenues:					
Charges for Services	\$1,157,299	\$ -	\$1,157,299	\$1,252,631	\$ (95,332)
State Welfare	337,861	-	337,861	326,744	11,117
Social Security	48,400	-	48,400	46,602	1,798
Private	535,673	-	535,673	429,520	106,153
Semi-Private	52,460	-	52,460	47,000	5,460
Meals - Farm and Jail	8,526	-	8,526	7,680	846
Physical Therapy and Speech Therapy	10,751	-	10,751	10,000	751
Medical Supplies	2,150,970	-	2,150,970	2,120,177	30,793
Total Charges for Services	14,272	-	14,272	3,000	11,272
Other	2,165,242	-	2,165,242	2,123,177	42,065
Total Operating Revenues					
Operating Expenses:					
General Operating:	135,399	(1,137)(3)	134,262	131,567	(2,695)
Administration	449,951	(389)(3)	450,292	448,904	(1,388)
Dietary		930(1)			
Nursing	1,072,591	(5,018)(3)	1,067,573	1,078,126	10,553
Plant Operations	138,142	368(3)	138,510	138,511	1
Laundry	94,720	(299)(3)	94,421	94,436	15
Housekeeping	114,406	320(3)	114,726	120,497	5,771
Physicians and Pharmacy	2,498	-	2,498	2,500	2
Physical Therapy	56,497	(770)(3)	55,727	55,639	(88)
Recreational Therapy	60,553	(330)(3)	60,223	62,337	2,114
Social Service	29,343	(1,184)(3)	28,159	29,656	1,497
Special Services	800	-	800	1,800	1,000
Total General Operating	2,154,900	(7,709)	2,147,191	2,163,973	16,782
Depreciation	79,328	(79,328)(4)	-	-	-
Total Operating Expenses	2,234,228	(87,037)	2,147,191	2,163,973	16,782
Operating Income (Loss)	(68,986)	87,037	18,051	(40,796)	58,847
Non-Operating Revenue (Expenses)					
Debt Service:					
Principal	-	(161,200)(2)	(161,200)	(98,100)	(63,100)
Interest	(30,372)	(823)(5)	(31,195)	(31,194)	(1)
Total Non-Operating Revenue (Expenses)	(30,372)	(162,023)	(192,395)	(129,294)	(63,101)
Income (Loss) Before Operating Transfers	(99,358)	(74,986)	(174,344)	(170,090)	(4,254)
Operating Transfers In (Out)					
Operating Transfers From General Fund	174,344	-	174,344	170,090	4,254
Net Income (Loss)	\$ 74,986	\$ (74,986)	\$ -	\$ -	\$ -

*Spending measurements focus using modified accrual basis of accounting.

**Adjustments are to (1) expense assets previously capitalized, (2) reclassify bond principal retirement as expense, (3) remove accrued vacation leave, (4) remove depreciation expense and (5) recognize interest on bonds when due.



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